

**ILLINOIS Power**  
**EXECUTIVE EARNINGS SUMMARY**  
(\$ million, except per share and ratios)

1/7/2003 8:09 AM

	<b>1st October '03</b>	<b>2nd November '03</b>	<b>3rd December '03</b>	4th QTR			2003		
	Est	Est	Est	Est	Plan	+/-	Est	Plan	+/-
Gross Margin	\$ 46	\$ 38	\$ 46	\$ 130	\$ 115	\$ 15	\$ 559	\$ 512	\$ 46
Operating Expenses	14	14	16	44	41	(4)	166	173	7
<b>Operating Margin</b>	<b>33</b>	<b>24</b>	<b>29</b>	<b>86</b>	<b>75</b>	<b>11</b>	<b>393</b>	<b>339</b>	<b>55</b>
Depreciation & Amortization	10	10	10	30	26	(4)	121	206	85
General & Administrative	(0)	7	6	13	12	(1)	71	48	(23)
Impairment/Reorganization	-	-	-	-	-	-	-	-	-
<b>Operating Income</b>	<b>23</b>	<b>7</b>	<b>13</b>	<b>43</b>	<b>37</b>	<b>6</b>	<b>201</b>	<b>84</b>	<b>117</b>
Equity Earnings	-	-	-	-	-	-	-	-	-
Other Income/(Expense)	0	0	0	0	1	(1)	3	101	(98)
<b>Earnings Before Interest &amp; Taxes</b>	<b>\$ 23</b>	<b>\$ 7</b>	<b>\$ 13</b>	<b>\$ 43</b>	<b>\$ 38</b>	<b>\$ 6</b>	<b>\$ 204</b>	<b>\$ 185</b>	<b>\$ 19</b>

**Earnings Variance Explanation**

Volume									
Weather									
Customer choice/PPO							\$ 0		\$ (11)
Non-Weather Volume (from O&M Oct \$2M; Annual 12M)							2		1
Stretch Initiative							5		31
Cost							(6)		(19)
O&M: Operations permanent variances/mapping to GM (to GM Oct \$2M; Annual 12M)							11		43
Communications reclassified to Operating (Offset in G&A)							(3)		(3)
General Taxes							0		0
Corporate Allocations (Benefits Reversal - O&M)							1		5
Stretch							(8)		(24)
Regulatory Asset Amortization/DD&A							4		13
G&A: G&A departments permanent variances							2		11
G&A departments timing variances (Software fees MDSI, Symantec, etc.) and Legal/Reg invoices							(1)		(1)
Communications reclassified to Operating (Offset in O&M)							3		3
Claims expense/BNR Liability							(2)		(9)
Increased Litigation Reserves							-		(7)
Severance Expense							-		(1)
Loadings (A&G, Benefits to Construction, etc)							(1)		(10)
Corporate Allocations							(1)		(4)
Stretch Initiative							(1)		(5)
Other Expense/Income							(1)		(5)
One Time							(0)		(1)
Transmission Sale ( 4th Qtr: GM \$12.8M,O&M -\$4.6M Reg Asset -\$8.3M, DD&A -\$1.2M, Other -\$0.2M) (Annual: GM \$45.3M,O&M -\$14.2M Reg Asset \$75.4M, DD&A -\$3.5M, Other -\$97.2M)							0		6
<b>Total Variance Explained</b>							\$ 6		\$ 19

VOLUME - Net									
Electric Sales - (Millions of KWH)									
Residential							Est	Plan	+/-
Commercial							1,145	1,115	30
Industrial							1,074	1,042	32
ARES Transport							1,524	1,461	63
Other/Interchange							776	862	(86)
							91	95	(4)
							4,609	4,574	35
<b>Total Electric Delivered</b>									
Gas Sales - (Millions of Therms)									
Residential							101	106	(5.0)
Commercial							42	44	(2.0)
Industrial							17	20	(3.0)
Transport							53	51	2.0
Sale to Affiliates							4	6	(2.0)
							217	227	(10)
<b>Total Gas Delivered</b>									

	Act	Est	Est		Est	Plan	%		Est	Plan	%
Operating Cash Flow	\$ 22	\$ 10	\$ (18)		\$ 13	\$ 16	\$ (3)		\$ 99	\$ 111	\$ (12)
Investing Cash Flow	(11)	(8)	(9)		(28)	(28)	-		(129)	(136)	7
Free Cash Flow Before Asset Sales	\$ 11	\$ 2	\$ (27)		\$ (16)	\$ (12)	\$ (3)		\$ (30)	\$ (26)	\$ (5)
Asset Sales	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ 239	\$ (239)	

#### Free Cash Flow Before Asset Sales

##### Variance Explanation

Adjustment for effective tax rate & def. tax rolloff	\$ (5)	\$ (42)
Timing on interest payments on TFI's and other	20	7
Jan., May, July & Oct. tax payments in Plan	39	150
April & Oct. interest payment on the Note in Plan	(85)	(142)
A/R-Favorable change due to higher LPP & regular collections	4	-
Reduced (Increased) gas inventory costs	5	-
Fourth qtr. increase in payables	5	-
Other operating cash flow	14	15
Capital expenditures deferred or eliminated	7	
<b>Total Variance Explained</b>	<b>\$ (3)</b>	<b>\$ (5)</b>

#### Hot Topics

#### Top 5 Initiatives

**Rate Case:** Currently, preliminary work has begun to file a Rate Plan for IP for rates to be effective for the years 2007-2010, consistent with the draft legislation that would permit IP to do so as a part of the ICC case to approve the Exelon purchase of substantially all of IP's assets. Because the draft legislation has changed over the course of the legislative session and this type of Rate Plan is in some respects different from a traditional Rate Case, work has progressed but much remains to be done to be able to file within 30 days of the effective date of the new law (assuming it becomes effective this year).

**Legislation:** Exelon and Dynegy are in the process of seeking state legislation that will expedite the review of Exelon's acquisition of Illinois Power and permit the ICC to set rates for Illinois Power in the 2007-2010 time frame. The legislation has passed out of the Senate Energy and Environment Committee and is waiting full Senate action. The next steps are to revise the legislation to address issues raised, and then move the bill through the legislative process.

#### Key Stakeholder Relationships:

A handful of areas including the Bloomington, Champaign and metro St. Louis regions continue to experience substantial investments in housing and business facilities, while the Galesburg, Danville and Mt. Vernon regions are suffering from a shrinkage in their economic bases. IP is adjusting staffing, shift coverage and customer communication practices employed by field personnel to address the specific needs of customers in each region. Additionally, remediation efforts to address the community concerns about service and electric reliability in the Champaign-Urbana area continue to absorb significant staff resources.

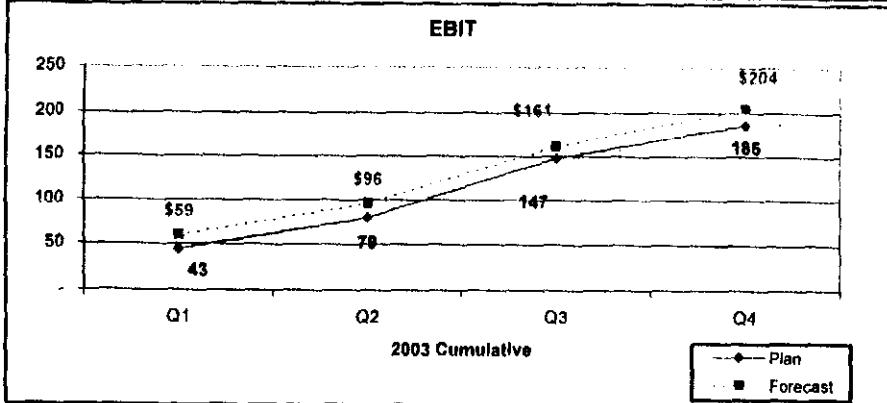
#### Safety: October YTD 2003 2003 Target 2002 Result

	October YTD 2003	2003 Target	2002 Result
Recordables	68	56	75
Lost Time Injuries	15	11	21

While safety performance has generally been disappointing in 2003, we have not reduced our resolve to continue to look for keys to unlocking improved performance for the balance of this year and are already positioning ourselves for a kick-off to a more successful 2004.

**Value Creation:** Implementation of several Value Creation initiatives involving IP are being postponed pending certainty of the sale of IP.

#### Participant Notes



	Act	Plan	+/ -	Act	Plan	+/ -	Act	Plan	+/ -	Act	Plan	+/ -	
\$	108	\$ 89	\$ 17	\$	82	\$ 71	\$	104	\$ 15	\$	88	\$ 75	\$ 11
Depreciation & Amortization	30	34	4	4	30	26	26	90	90	4	30	26	26
General & Adminstration	17	12	-1	(6)	16	12	12	(4)	(4)	(13)	13	12	12
Impairment/Restructuration													
Equity Earnings	59	43	16	36	35	1	65	68	3	43	38	6	6
Minority Interests Expenses	40	42	(2)	(42)	39	(3)	(42)	65	68	(3)	10	(6)	(6)
Interest Expenses	19	45	(26)	(26)	(3)	38	(41)	29	73	(44)	10	44	(34)
Tax Rates	8	16	8	(2)	16	13	15	11	26	15	4	44	34
Net Income	(2)	(2)	(2)										
Current Income / (Loss)	8	30	34	(21)	(1)	25	(26)	19	48	(29)	(130)	29	\$ (29)
Depreciation And Amortization	30	34	4	(21)	(1)	25	(26)	(130)	29	(159)	(104)	4	(104)
Equity Earnings less Distributions													
Risk Management Adjustments													
Other Non cash Adjustments													
A/R/P, net	68	75	(16)	36	155	(119)	66	92	(26)	4	2	(2)	11
Inventory	28	36	(3)	(43)	(4)	20	24	(6)	45	37	18	11	11
Prepaid expenses and other	(46)	(46)	(43)	(4)	(17)	(20)	(24)	(15)	(15)	(16)	(16)	(15)	(15)
Other Net cash Operations													
Capital Expenditures	37	69	(32)	49	69	(123)	113	112	(65)	48	94	(240)	334
Other Net cash Investing	(2)	(2)	(12)	(6)	(4)	34	3	(9)	(6)	(3)	11	5	(17)
Capital Expenditures	(32)	(34)	(1)	(36)	(39)	3	(33)	(35)	2	(28)	0	(129)	(136)
Free Cash Flow	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Customer Choice - Mid Summer/Mid Winter	Weather - Hot Summer/Cold Winter												
Customer Choice - Mild Switching													
Customer Choice - Aggressive Switching													

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Departments permanent variances	(3)
Communications reclassified to Operating (Offset in O&M)	0
Claims expense/IBNR Liability	1
Increased Litigation Reserves	(6)
Severance Expense	3
Loadings (A&G, Benefits to Construction, etc)	4
Corporate Allocations	3
Stretch Initiative	-
Other Expense/income	-
One Time	-
Transmission Sale ( 4th Qtr: GM \$12.6M,O&M -\$4.6M Reg Asset -\$6.3M, DDA & -\$1.2M, Other -\$0.2M) (Annual: GM \$45.3M,O&M -\$14.2M Reg Asset \$75.4M, DDA & -\$3.5M, Other -\$97.2M)	(1) (1) (1) (1) 0 (2)
Total Variance Explained	6

Volume - Net Electric Sales - (Millions of KWH)	\$		5		\$		18	
	EST	PLAN	%	EST	PLAN	%	EST	PLAN
Residential	1,083	1,115		5,291	5,314			
Commercial	1,066	1,042	(22)	4,386	4,431	(23)		
Industrial	1,604	1,461	26	6,217	5,849	(45)		
ARES Transport	625	862	143	2,417	3,140	368		
Other/Interchange	81	95	(237)	374	390	(723)		
<b>Total Electric Delivered</b>	<b>4,472</b>	<b>4,574</b>	<b>(102)</b>	<b>18,686</b>	<b>19,123</b>	<b>(437)</b>		
Residential	102	106	(4.0)	340	328	12.0		
Commercial	42	44	(2.2)	141	146	(5.2)		
Industrial	15	20	(5.5)	61	81	(20.5)		
Transport	55	51	3.6	225	211	13.6		
Sale to Affiliates	3	6	(2.6)	15	24	(8.6)		
<b>Total Gas Delivered</b>	<b>216</b>	<b>227</b>	<b>(11)</b>	<b>781</b>	<b>780</b>	<b>(9)</b>		

CASH FLOW HIGHLIGHTS										
	Q3	Q4	2003	Actual	Nov	Dec	Est	Est	4th QTR	CASH FLOW HIGHLIGHTS
Operating Cash Flow	\$ 38	\$ 13	\$ (45)	\$ 5	\$ (45)	\$ (10)	(11)	(24)	\$ 16	Investing Cash Flow
Free Cash Flow Before Asset Sales	\$ 27	\$ 3	\$ (48)	\$ (19)	\$ (19)	\$ (3)	(10)	(24)	\$ 4	Free Cash Flow Before Asset Sales
Asset Sales	\$ -	\$ -	\$ -	\$ (12)	\$ (12)	\$ (7)	\$ (7)	\$ (28)	\$ 4	Investing Cash Flow
Free Cash Flow After Asset Sales	\$ -	\$ -	\$ -	\$ (34)	\$ (34)	\$ (9)	\$ (9)	\$ (11)	\$ (125)	Free Cash Flow After Asset Sales
Vadnasek Cash Flow Before Assets Sales	\$ -	\$ -	\$ -	\$ 239	\$ 239	\$ -	\$ -	\$ -	\$ (239)	Vadnasek Cash Flow Before Assets Sales
Adjustment for effective tax rate & del. tax roll-off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Adjustment for effective tax rate & del. tax roll-off
Timing on interest payments on T/Fs and other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Timing on interest payments on T/Fs and other
April 6 Oct. interest payment on the Note in Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	April 6 Oct. interest payment on the Note in Plan
AR-Favorable change due to higher LPP & regular collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	AR-Favorable change due to higher LPP & regular collections
Fourth qtr. increase in payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Fourth qtr. increase in payables
Other operating cash flow low	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Other operating cash flow low
Capital expenditure deferred or eliminated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Capital expenditure deferred or eliminated
Total Variance Explained	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Total Variance Explained
(\$)										(\$)

2003 CUMULATIVE										
	Q1	Q2	Q3	Q4	Actual	Nov	Dec	Est	Est	4th QTR
EBIT	\$ 181	\$ 186	\$ 191	\$ 196	\$ 203	\$ 203	\$ 203	\$ 203	\$ 203	\$ 203
Loss From Discontinued Operations	21	21	21	21	21	21	21	21	21	21
EBITDA	\$ 175	\$ 176	\$ 178	\$ 181	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183
Interest Expense	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56
Interest Income	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11
EBITDA less Interest	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
EBITDA less Interest less Income Tax	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
EBITDA less Interest less Income Tax less Loss	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64	\$ 64
EBITDA less Interest less Income Tax less Loss less Discontinued Opns	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43

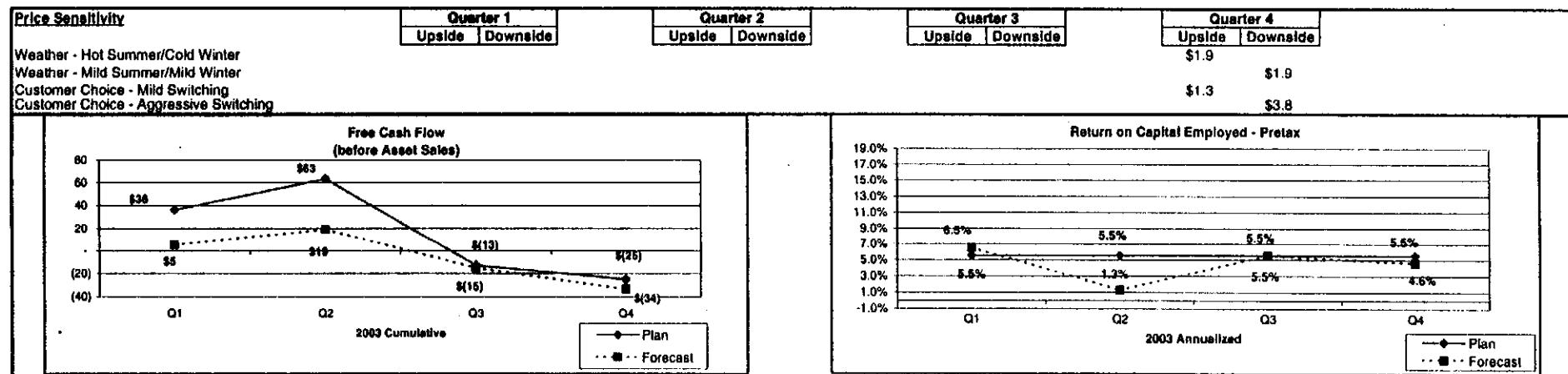
**Illinois Power**

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**DIVISIONAL SUMMARY**

(\$ million, except per share and ratios)

	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Fiscal Year-to-Date		
	Act	Plan	+/-	Act	Plan	+/-	Act	Plan	+/-	Est	Plan	+/-	Est	Plan	+/-
Operating Margin	\$ 106	\$ 89	\$ 17	\$ 82	\$ 71	\$ 11	\$ 120	\$ 104	\$ 15	\$ 81	\$ 75	\$ 7	\$ 389	\$ 339	\$ 50
Depreciation & Amortization	30	34	4	30	120	90	30	28	(4)	30	26	(4)	121	206	85
General & Administrative	17	12	(5)	16	12	(4)	25	12	(13)	8	12	4	66	48	(18)
Impairment/Reorganization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recurring Op Income	59	42	16	36	(62)	97	64	67	(2)	43	37	6	202	84	118
Equity Earnings	-	-	-	1	1	(0)	1	2	(1)	(1)	1	(2)	1	101	(100)
Other Income/(Expense)	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)	(0)	-
Minority Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Redeemable Preferred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recurring EBIT	59	43	16	36	35	1	65	68	(3)	42	38	5	203	185	18
Interest Expense	40	(2)	(42)	39	(3)	(42)	36	(5)	(41)	34	(6)	(40)	149	(16)	(165)
Interest Expense - SKIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recurring EBT	19	45	(26)	(3)	38	(41)	29	73	(44)	8	44	(35)	54	201	(147)
Income Taxes	8	16	8	(2)	13	15	11	26	15	3	15	12	20	70	50
Tax Rate	44%	35%	-8%	78%	35%	-43%	37%	35%	-2%	36%	35%	-1%	37%	35%	-2%
DiscOps/Change in Acctg Principle	(2)	-	(2)	-	-	-	-	-	-	(150)	-	(150)	(152)	-	(152)
Net Income	\$ 8	\$ 30	\$ (21)	\$ (1)	\$ 25	\$ (25)	\$ 19	\$ 48	\$ (29)	\$ (145)	\$ 29	\$ (173)	\$ (118)	\$ 131	\$ (249)
Current Income / (Loss)	8	30	(21)	(1)	25	(25)	19	48	(29)	(145)	29	(173)	(118)	131	(249)
Depreciation and Amortization	30	34	(4)	37	120	(84)	32	26	6	31	26	5	131	206	(76)
Equity Earnings less Distributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Income Taxes	12	11	1	(2)	10	(12)	11	18	(8)	3	11	(8)	24	50	(27)
Risk Management Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non cash Adjustments	7	7	2	-	2	-	4	-	4	1	-	1	13	-	13
Fund From Operations	58	75	(18)	36	155	(119)	66	92	(26)	(110)	65	(175)	49	387	(338)
A/R-A/P, net	(48)	(3)	(43)	44	20	24	(8)	(45)	37	(8)	(15)	7	(18)	(43)	25
Inventory	28	36	(8)	(17)	(20)	3	(41)	(25)	(16)	2	11	(9)	(28)	1	(29)
Prepads and other	(0)	(12)	12	(4)	34	(38)	(11)	(8)	(3)	(0)	(9)	9	(15)	5	(20)
Other, net	(2)	(26)	25	(10)	(123)	113	(7)	(55)	48	121	(36)	158	103	(240)	343
Operating Cash Flow	37	69	(32)	49	66	(17)	(1)	(40)	40	5	16	(10)	91	111	(20)
Capital Expenditures	(32)	(34)	1	(36)	(39)	3	(33)	(35)	2	(24)	(28)	4	(125)	(136)	11
Equity Investments	-	-	-	(0)	-	(0)	-	-	-	0	-	0	(0)	-	(0)
Free Cash Flow	\$ 5	\$ 36	\$ (30)	\$ 14	\$ 27	\$ (14)	\$ (34)	\$ (76)	\$ 41	\$ (19)	\$ (12)	\$ (6)	\$ (34)	\$ (25)	\$ (9)



Illinois Power Company

Docket 04-

285.305 – General Information Requirements Applicable for all Utilities

Historical Test Year 2003

**Attached 285.305d: Current corporate  
chart of accounts and subaccounts, listing  
Commission account numbers, utility  
account numbers (if different), and  
description.**

# INCOME STATEMENT LINE ITEMS

06/03/2004

Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000405	ELECTRIC OPERATING REVENUE	440000	440110	EL RESDTL SALES, OTH THN HTG
			440210	EL RESIDENTIAL SALES - HEATING
			440910	RESID. UNBILLED REVENUES - EL
		442000	442111	ELEC INDUSTRIAL SALES-SC12
			442112	ELEC INDUSTRIAL SALES-SC21
			442113	ELEC INDUSTRIAL SALES-SC22
			442114	ELEC INDUSTRIAL SALES-SC24
			442115	ELEC INDUSTRIAL SALES-SC30
			442116	ELEC INDUSTRIAL SALES-SC7 & 8
			442117	ELEC INDUSTRIAL NIGHTLIGHTS
			442118	INDUSTRIAL-LO VOLTAGE-SC 19
			442119	INDUSTRIAL-ECO DEVEL- RATE 29
			442125	ELEC INDUSTRIAL SALES-INTERCO
			442126	ELEC INDUSTRIAL SALES-INTERCO
			442128	EL INDUS. UNBUNDLED SALES, 121
			442129	ELEC UNBUNDL. NIGHTLIGHTS 139
			442130	INDSTR-OPER RESV SER. RATE 35
			442131	LARGE POWER-LO VOLT E/H - 19.6
			442132	LARGE POWER-HI VOLT E/H-19.8
			442133	METAL HEATING-LO VOLT-RATE 26
			442134	METAL HEATNG-HI VOLT-RATE 26.1
			442135	RTP - INDUSTRIAL
			442136	ECS - INDUSTRIAL
			442137	IND REAL TIME PRIC UNBNDLD-121
			442140	NON-JURIS REV/INDUST NON-SPC HT
			442141	IRMA AFFINITY-INDUST NONSPC HT
			442143	NON-JURIS REV/INDUST SPACE HT
			442144	OUT OF TERRITORY REV - INDUST
			442210	EL COMM SALES, OTH THAN HTG
			442211	EL COMM SALES UNBUNDL.- 110
			442212	EL COMM SALES, UNBUNL. - 111
			442213	EL COMM SALES, UNBUNDL. 119
			442214	EL COMM SALES, UNBUNDL. - 113
			442215	EL COMM SALES - UNBUNDLED/139
			442225	ELEC COMMERCIAL SALES-INTERCO
			442226	ELEC COMMERCIAL SALES-INTERCO
			442240	NON-JURIS REV/COMM NON-SPC HT
			442241	IRMA AFFINITY-COMM NONSPC HEAT
			442242	IRMA AFFINITY-COMMRCL SPACE HT
			442243	NON-JURIS REV/COMM SPACE HEAT
			442244	OUT OF TERRITORY REV - COMMER
			442245	UNREGULATED REVENUE-MUNICIPAL
			442310	EL COMM SALES - HEATING
			442410	RTP - COMMERCIAL
			442411	ECS - COMMERCIAL
			442412	COM-REAL TIME PRICE UNBNLD-111
			442910	COMM. UNBILLED REVENUES - ELEC
			442920	INDUST. UNBILLED REVENUES-ELEC
		444000	444110	PUBLIC ST & HWY LIGHTING - EL
		445000	445110	OTH SALES PUB AUTHORITIES - EL
		448000	448010	COMPANY USE-ELECTRIC
		449100	449101	PROV FOR RATE RFNDS - ELECTRIC
			449102	PROV FOR RATE RFNDS - INTERCO
		450000	450110	FORFEITED DISCOUNTS - ELECTRIC
		451000	451210	ELECTRIC EQUIPMENT RENTALS
			451310	ELECTRIC RECONNECT CHARGES
			451410	EL TEMPORARY SERVICES & METERS
			451510	ELECTRIC MISCELLANEOUS REVENUE

# INCOME STATEMENT LINE ITEMS

06/03/2004

Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000405	ELECTRIC OPERATING REVENUE	451000	451610	ELECTRIC WATER HEATER RENTAL
			451710	ELEC SERVICE ACTIVATION FEE
		454000	454110	RENT FROM ELECTRIC PROPERTY
			454120	RENT-EL PROP-CLNT VISITORS CEN
			454130	RENT ELEC PROP, FARM & LSE INC
			454140	RENT EL PROP CPS FRM & LSE INC
		456000	456100	REV EL ENRGY AUDITS-RCS PROG
			456110	OTHER ELECTRIC REVENUES - MISC
			456111	OTHER ELECTRIC REVENUES
			456113	CHGS ARES-PROC. DEL. SERV. ENR
			456114	HISTORY USAGE REPORTS
			456115	OTHER ELE REVENUE - NEW CUST.
			456116	CHARGES FOR OFF CYCLE SWTH FEE
			456117	INTERIM SUPPLY SERV ADMIN FEE
			456118	ADMIN FEE-RETURN TO BUNDLED SV
			456120	PPO CALCULATOR FEE
			456210	REV TRNSP ELECTRICITY OF OTHS
			456211	REV TRNSMN ELECT.- ILL. VALLEY
			456212	OPEN ACCESS TRNSMN SERVICE REV
			456213	DEAS-37 TRNSMN/ANCLRY SERV REV
			456214	DEAS-37 TRANSPORTATION REVENUE
			456215	OPEN ACCESS TSR-IMPACT STUDY
			456217	OPEN ACCESS - NETWK INTG. REV.
			456218	IND TRANSM/UNBUNDL SER - ISS
			456219	COMM TRANS UNBUNDL SERVICE-ISS
			456220	INTERCO TRANSM/INTERCNCT-DYPM
			456225	INTERCO TRANSM/INTERCNCT-DES
			456230	INTERCO TRANSM/INTERCNCT-DMG
			456235	INTERCO TRANSM/WDC - DMG
000406	ELECTRIC INTERCHANGE SALES	447000	447110	SALES OTH ELEC UTILITIES - EL
		447200	447201	SALES FOR RESALE-COMMONWEALTH
			447202	SALE FOR RESALE - CILCO
			447203	SALE FOR RESALE - CIPS
			447204	SALE FOR RESALE - CWLP
			447205	SALE FOR RESALE - EEI
			447206	SALE FOR RESALE - II G & E
			447207	SALE FOR RESALE - IND. MICH
			447208	SALE FOR RESALE - KENT. UTIL.
			447209	SALE FOR RESALE - S IL PWR CO
			447210	SALE FOR RESALE - UNION ELECT
			447211	SALE FOR RESALE - TVA
			447212	SALE FOR RESALE - SOYLAND
			447213	SALE FOR RESALE - INADVERTANT
			447214	SALE FOR RESALE - IMEA
			447215	SALE FOR RESALE - POWER MKTERS
			447216	SAL FOR RESALE/INTCH POWER EX
			447217	SALE FOR RESALE - FUTURES
			447220	SALE FOR RESALE-PPA
000410	GAS OPERATING REVENUE	480000	480120	GAS RESDTL SALES, OTH THAN HTG
			480220	GAS RESDTL SALES, HEATING
			480910	RES. UNBILLED REVENUES - GAS
		481000	481121	GAS COMM SALES, NSH, RIDER A
			481122	GAS COMM SALES, NSH, RIDER B
			481221	GAS COMM SALES, HEAT, RIDER A
			481222	GAS COMM SALES, HEAT, RIDER B
			481321	GAS INDUSTRIAL, FIRM, RIDER A
			481322	GAS INDUSTRIAL, FIRM, RIDER B
			481323	GAS INDUSTRIAL-SPEC CONTRACTS

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000410	GAS OPERATING REVENUE	481000	481324	GAS INDUSTRIAL FIRM-RATE 76
			481328	GAS RATE 76 - BEST EFFORTS
			481329	GAS RATE 76 - CONTRACT BALANCE
			481330	GAS RATE 76 - DAILY SWING SRVC
			481421	GAS INDUS SALES-INTER-RIDER A
			481422	GAS INDUS SALES-INTER-RIDER B
			481910	COMM, UNBILLED REVENUES - GAS
			481920	INDUST. UNBILLED REVENUES- GAS
		484000	484020	COMPANY USE-GAS
			484120	INTERDEPARTMENTAL SALES - GAS
		487000	487120	FORFEITED DISCOUNTS - GAS
		488000	488220	GAS WATER HEATER RENTAL
			488320	GAS EQUIPMENT RENTALS
			488420	GAS RECONNECT CHARGES
			488520	GAS TEMP SERVICES AND METERS
			488620	GAS MISCELLANEOUS REVENUES
			488720	GAS SERVICE ACTIVATION FEE
		489000	489120	REV FRM TRANSPN GAS OF OTHERS
			489920	TRANS-CUST OWNED GAS-UNBLDREV
		493000	493120	RENT FROM GAS PROPERTY
			493130	RENT GAS PROP, FRM & LEASE INC
		495000	495100	REV GAS ENRGY AUDITS, RCS PROG
			495110	REV FROM GAS OFF-SYSTEM SALES
			495120	OTHER GAS REVENUES
			495121	INTERCOMPANY GAS REV - DMG
			495122	OTHER GAS REVENUES - USE TAX
000415	FUEL FOR ELECTRIC PLANTS	501000	501101	FUEL-HAVANA
			501102	FUEL-WOOD RIVER
			501103	FUEL-HENNEPIN
			501104	FUEL-VERMILION
			501105	FUEL-BALDWIN
			501106	FUEL-TDF-BALDWIN
			501107	FUEL - COKE - WOOD RIVER
			501108	FUEL - BTT - COAL
			501109	FUEL - COKE - HENNEPIN
			501110	FUEL - ALTERNATE FUELS
			501113	FUEL-LOW SULFUR COAL-HENNEPIN
			501115	FUEL-LOW SULFUR COAL-BALDWIN
			501201	FUEL TRANSPORTATION-HAVANA
			501202	FUEL TRANSPORTATION-WOOD RIVER
			501203	FUEL TRANSPORTATION-HENNEPIN
			501204	FUEL TRANSPORTATION-VERMILION
			501205	FUEL TRANSPORTATION-BALDWIN
			501211	NONALLOWABLE TRANSP - HAVANA
			501212	NONALLOW TRANSP - WOOD RIVER
			501213	NONALLOWABLE TRANSP - HENNEPIN
			501214	NONALLOW TRANSP - VERMILION
			501215	NONALLOWABLE TRANSP - BALDWIN
			501223	FUEL TRANSP-LS COAL-HENNEPIN
			501225	FUEL TRANSP-LS COAL-BALDWIN
			501300	RECEIV,UNLOAD,STORE,TREAT COAL
			501400	RECEIVE, UNLOAD, STORE OIL
			509003	EMISSION ALLOWANCES - HENNEPIN
			509004	EMISSION ALLOWANCES- VERMILION
			509005	EMISSION ALLOWANCES- BALDWIN
			509006	EMISSION ALLOWANCES - BTT
			509007	EMISSION ALLOWANCES-WOOD RIVER
			509008	EMISSION ALLOWANCES-HAVANA

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000415	FUEL FOR ELECTRIC PLANTS	501000	509009	GAIN/LOSS DRV ACTV EM ALLOW
			509010	Emission Allowance Broker Exp
		518000	518001	NUCLEAR FUEL EXPENSE
			518002	SPENT NUCLEAR FUEL
			518003	DIESEL FUEL FOR AUX GENERATION
			518004	DOE ASSESSMENT - D & D
			518005	NUCLEAR FUEL INTEREST EXPENSE
			518011	NCLR FUEL EXP - 13.21% SHARE
			518013	DIESEL FUEL/AUX GEN,13.21%SHR
			518014	D&D ASSESS - 13.21% SHARE
			518015	NUC FUEL INTEREST-13.21% SHARE
		547000	547001	FUEL-STALLINGS GAS TURBINE
			547002	FUEL-OGLESBY GAS TURBINE
			547003	FUEL-VERMILION GAS TURBINE
			547004	FUEL - STATE FARM
			547005	FUEL - TILTON GAS TURBINE
000420	POWER PURCHASED & INTERCHANGED	557000	557001	OVER/UNDERRECOVERIES - UFAC
		555000	555001	PURCHASED POWER
			555002	INTERCHANGE POWER
			555101	PURCHASED POWER - EEI
			555102	PURCH POWER - HYDRO OP ONE
			555103	PURCH POWER - UE BORDER LINE
			555104	PURCHASED POWER - ADM
			555105	PURCH POWER - A.E. STALEY
			555106	PURCHASED POWER - LAUHOFF
			555107	PURCH POWER - MISC PWR PROD
			555109	PURCHASED POWER - KMS
			555110	PURCHASED POWER-IP PPA
			555111	PURCH - POWER WAYNE WHITE
			555112	PURCHASED POWER - IP PPA
			555113	IPP GENERATION EXPENSE
			555201	INTERCNGE PWR - COMM EDISON
			555202	INTERCHNG PWR - CENT ILL LIGHT
			555203	INTERCHANGE POWER - CIPS
			555204	INTRCHNG PWR-CITY,WTR,LGHT,PWR
			555205	INTERCHNGE PWR - EEI
			555206	INTRCHNG PWR-IOWA ILL GAS ELEC
			555207	INTRCHNG PWR-INDIANA MICHIGAN
			555208	INTRCHNG PWR - KENTUCKY UTIL
			555209	INTRCHNG PWR-S.ILL PWR CO-OP
			555210	INTRCHNGE PWR - UNION ELECTRIC
			555211	INTERCHNGE POWER - TVA
			555212	INTERCHNGE POWER - SOYLAND
			555213	INTERCHNGE PWR - INADVERTANT
			555214	INTERCHANGE POWER - IMEA
			555215	INTERCHANGE POWER-POWER MRKTRS
			555216	INTERCHANGE POWER-EXCHANGE
			555217	INTERCHANGE POWER - FUTURES
			555220	INTERCHANGE CONTRACT LOSS
			555221	GAIN/LOSS DRV ACTV TRDG ELEC
			555222	GAIN/LOSS DRV NON TRDG ELECT
000425	GAS PURCHASED FOR RESALE	728000	728001	LIQUEFIED PETROLEUM GAS (FUEL)
		804000	804001	GAS PURCHASED-PEPL
			804002	GAS PURCHASED-NGPL
			804003	GAS PURCHASED-MRTC
			804004	GAS PURCHASED-TGC
			804005	GAS PURCHASED-ANR
			804006	GAS PURCHASED-SPOT MARKET

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000425	GAS PURCHASED FOR RESALE	804000	804007	GAS PURCHASED-OTHER SUPPLIERS
			804008	LEASED GAS STORAGE WITHDRAWALS
			804009	GAS PURCHASES-GAS REFUND ADJ
			804010	GAS PURCHASES - DIRECT
			804027	GAS PURCHASED FOR BUY/SELL
			804028	GAS PURCHASED-BEST EFFORTS
			804040	GAS PURCHASES - INTERCOMPANY
			804100	PURCHASED STORAGE SERV COSTS
			804200	OTHER PURCHASED GAS COSTS
		805100	805101	OVER/UNDERRECOVERIES - UGAC
			805102	PRCHSD GAS COST ADJ - TAKE/PAY
			805103	OVER/UNDERRECOVERIES- TAKE/PAY
			805104	PRCHSD GAS COST ADJ - GSR
			805105	OVER/UNDERRECOVERIES-GSR
		808100	808101	GAS WITHDRAWN FROM STORAGE
		808200	808201	GAS DELIVERED TO STORAGE
000430	OTHER OPERATION EXPENSE	401001	401001	BUDGET ELEC OPERATION EXPENSE
		401002	401002	BUDGET GAS OPERATION EXPENSE
		401004	401004	BUDGET NUCLEAR OPER EXPENSE
		411701	411701	LOSS ON DISP. OF UTILITY PLANT
		426591	426591	CPS-IMPAIRMENT ONGOING CAP EXP
		500000	500001	OPER SUPV & ENG-STEAM GEN
		502000	502001	OPER OF BOILER & ASSOC EQUIP
		505000	505001	OPER TURBO GENERATORS & ELEC EQUIP
		506000	506001	MISC OPERATING EXPENSES-STEAM
			506002	POLL CONTROL EXPENSES-PWR PLTS
			506003	POLL CONTROL EXPENS-WR UNUSED
			506004	POLL CONTROL EXPENS-HEN UNUSED
			506005	POLL CONTROL EXPENS-VER UNUSED
			506006	POLL CONTROL EXP-BALD UNUSED
			506213	MISC EXPENSES - R&D - ELECTRIC
		507000	507001	RENTS-STEAM GENERATION
		517000	517001	OPER SUPV & ENG-NUCLEAR
			517002	NUCLEAR MANAGMNT FEES TO PECO
		519000	519001	OPER OF COOLANT & WATER EQUIP
		520000	520001	OPERATING REACTOR & AUX
			520002	OPER-RADIOLOGICAL CONTROLS
			520003	DECONTAMINATION ACTIVITIES
			520004	RADIOACTIVE WASTE DISPOSAL
			520005	NUCLEAR FUEL LOAD & UNLOAD
		523000	523001	OP TURBS/GENRS/ELEC PLT EQUIP
		524000	524001	BLDG SERV & MISC NUC OPER EXP
			524002	PLANT SECURITY-NUC
			524003	RESEARCH & DEVELOPMENT-NUC
			524004	REGULATORY FEES - NUCLEAR
			524216	MISC EXPENSES - R&D - NUCLEAR
		525000	525001	RENTS-NUCLEAR OPERATION
		546000	546001	OP SUPV & ENG-GAS TURBINE
			546002	OP SUPV & ENG-TILTON GAS TURB.
		548000	548001	GENERATION EXPENSE-GAS TURB
			548002	GENERATION EXP-TILTON GAS TURB
		549000	549001	MISC EXP-OPERATING GAS TURB
			549002	MISC EXP-OPERATING-TILTON GT
		550000	550001	RENTS-GAS TURBINES
			550002	RENTS-TILTON GAS TURBINE
		556000	556001	SYSTEM CONTROL/LOAD DISPATCH
		560000	560001	ELEC TRANS OPER SUPV ALLOC
			560002	ELEC TRANS OPER SUPV & ENG

# INCOME STATEMENT LINE ITEMS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE	561000	561001	ELEC TRANS LOAD DISPATCHING
		562000	562001	OPER OF TRANS SUBS
			562002	OPERATION OF CPS TRANS SUB
			562003	TRANS SUB INSPECTION
		563000	563001	OP OH TRANS LINES-69 KV
			563002	OP OH TRANS LINES-138KV
			563003	OP OH TRANS LINES-230KV
			563004	OP OH TRANS LINES-345KV
		565000	565001	ELECTRIC WHEELING
			565220	WHEELING BY IP FOR WESCO
		566000	566001	MISC ELEC TRANS OPER EXP ALLOC
			566002	MISC ELEC TRANS OPER EXP
			566003	EXPENSES-STUDY COST-ELEC TRANS
			566213	MISC EXP - R & D - ELEC TRANS
		567000	567001	ELEC TRANSMISSION RENTS
		580000	580001	ELEC DIST OPER SUPV ALLOC
			580002	ELEC DIST OPER SUPV & ENG
		581000	581001	ELEC DIST LOAD DISPATCHING
		582000	582001	DIST SUB PCB DISPOSAL COSTS
			582002	OPERATION OF EPST TRANSFORMERS
			582003	DIST SUB INSP. 34.5KV & 69KV
			582004	OPER DIST SUB-34.5KV & 69KV
			582005	OPER DIST SUBS-UNDER 34.5KV
			582006	OPER DIST SUBS - 138 KV
			582007	DIS SUB INSPECTION - 138 KV
			582008	OPER CUST SUBS-SEC < 34.5 KV
			582009	OPER CUST SUBS 138KV OR OVER
		583000	583001	INSTALLING OH TRANSFORMERS-CR
			583002	HANDLING TRANSFRMRS, REGS,CAPS
			583003	OPER OH DIST LINES - 34.5KV
			583004	OPER OH DIST LINES- UNDER 34.5
			583005	SET,REMOVE LINE TRF, REG, CAP
			583006	OPER CUST SUBS-34.5KV & OVER
			583007	OPER CUST SUBS-PRIM.UND 34.5KV
			583008	OPERATION OF NITE-LITE SERVICE
			583009	EL DIST VOLTAGE & LOAD SURVEYS
		584000	584001	INSTALLING U/G TRANSFORMERS-CR
			584002	SET,REMOVE U/G TRF, REG, CAP
			584003	ELEC DIST UG LINE OPER EXP
			584004	LOCATING U/G ELEC FACILITIES
		585000	585001	OP OF OH STREET LIGHTING
			585002	OP OF U/G STREET LIGHTING
		586000	586001	TURN ON/OFF CHANGE ELEC METERS
			586002	TESTING & ADJUSTG ELEC METERS
			586003	HANDLING ELECTRIC METERS
			586004	METER HISTORY RECORDS-ELEC
			586005	MISC METER EXP-ELEC
			586006	METER SHOP SUPERVISION-ELEC
			586007	TRANSPORTING ELEC METERS
			586008	CENT METER SHOP MISC EXP-ELEC
			586009	INSTALLING ELEC METERS - CR
		587000	587001	REVENUE FROM ELEC COMPLAINTS
			587002	COST-ELEC COMPLAINTS-CHARGE
			587003	COST-ELEC COMPLAINTS-NO CHARGE
			587004	REVENUE-SERVICE ELEC APPLIANCE
			587005	COST-SERV ELEC APPLINCE-CHARGE
			587006	COST-SERV ELEC APPLINCE-NO CHG
		588000	588001	MISC ELEC DIST EXP ALLOC

# INCOME STATEMENT LINE ITEMS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE	588000	588002	MISC ELEC DIST EXP
			588003	ELECTRIC MAPS & RECORDS
			588213	MISC EXP - R & D - ELEC DIST
		589000	589001	ELECTRIC DISTRIBUTION RENTS
		710000	710001	GAS PROD OPER SUPV ALLOC
			710002	GAS PROD OPER SUPV & ENG
		717000	717003	GAS PROD-OPER LPG EQUIP-MONMTH
			717004	GAS PROD-OPER LPG EQUIP-KEWANE
			717005	GAS PROD-OPER LPG EQUIP-JACKSN
			717006	GAS PROD-OPER LPG EQUIP-CHAMPG
			717008	GAS PROD-OPER LPG EQUIP-FREEBG
		735000	735001	GAS PRODUCTION MISC EXP ALLOC
			735002	GAS MANUFACTURING SITES EXP
			735214	MISC EXP - R & D - GAS PROD
		813000	813001	OTHER GAS SUPPLY EXPENSES
		814000	814001	UG GAS OPER SUPV & ENG
			814002	UG GAS OPER SUPV & ENG-CENT
			814003	UG GAS OPER SUPV & ENG-EDEN
			814004	UG GAS OPER SUPV & ENG-FREE
			814005	UG GAS OPER SUPV & ENG-GILL
			814006	UG GAS OPER SUPV & ENG-HILL
			814007	UG GAS OPER SUPV & ENG-HOOK
			814008	UG GAS OPER SUPV & ENG-SHAN
			814009	UG GAS OPER SUPV & ENG-TILD
		816000	816001	UG GAS WELLS OPER EXP
			816002	UG GAS WELLS OPER EXP-CENT
			816003	UG GAS WELLS OPER EXP-EDEN
			816004	UG GAS WELLS OPER EXP-FREE
			816005	UG GAS WELLS OPER EXP-GILL
			816006	UG GAS WELLS OPER EXP-HILL
			816007	UG GAS WELLS OPER EXP-HOOK
			816008	UG GAS WELLS OPER EXP-SHAN
			816009	UG GAS WELLS OPER EXP-TILD
		817000	817001	UG GAS STOR LINE OPER EXP
			817002	UG GAS STOR LINE OPER EXP-CENT
			817003	UG GAS STOR LINE OPER EXP-EDEN
			817004	UG GAS STOR LINE OPER EXP-FREE
			817008	UG GAS STOR LINE OPER EXP-SHAN
			817009	UG GAS STOR LINE OPER EXP-TILD
		818000	818001	UG STOR COMP STA OPER EXP
			818002	UG STOR COMP STA OPER EXP-CENT
			818003	UG STOR COMP STA OPER EXP-EDEN
			818004	UG STOR COMP STA OPER EXP-FREE
			818005	UG STOR COMP STA OPER EXP-GILL
			818006	UG STOR COMP STA OPER EXP-HILL
			818007	UG STOR COMP STA OPER EXP-HOOK
			818008	UG STOR COMP STA OPER EXP-SHAN
			818009	UG STOR COMP STA OPER EXP-TILD
		820000	820001	UG STOR MEAS/REG OPER EXP
			820002	UG STOR MEAS/REG OPER EXP-CENT
			820003	UG STOR MEAS/REG OPER EXP-EDEN
			820004	UG STOR MEAS/REG OPER EXP-FREE
			820006	UG STOR MEAS/REG OPER EXP-HILL
			820007	UG STOR MEAS/REG OPER EXP-HOOK
			820008	UG STOR MEAS/REG OPER EXP-SHAN
			820009	UG STOR MEAS/REG OPER EXP-TILD
		821000	821001	UG STOR PURIFY OPER EXP
			821002	UG STOR PURIFY OPER EXP-CENT

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE		821003	UG STOR PURIFY OPER EXP-EDEN
			821004	UG STOR PURIFY OPER EXP-FREE
			821005	UG STOR PURIFY OPER EXP-GILL
			821006	UG STOR PURIFY OPER EXP-HILL
			821007	UG STOR PURIFY OPER EXP-HOOK
			821008	UG STOR PURIFY OPER EXP-SHAN
			821009	UG STOR PURIFY OPER EXP-TILD
		823000	823001	UG STORAGE GAS LOSSES
			823002	UG STORAGE GAS LOSSES-CENT
			823003	UG STORAGE GAS LOSSES-EDEN
			823004	UG STORAGE GAS LOSSES-FREE
			823006	UG STORAGE GAS LOSSES-HILL
			823007	UG STORAGE GAS LOSSES-HOOK
			823008	UG STORAGE GAS LOSSES-SHAN
			823009	UG STORAGE GAS LOSSES-TILD
		824000	824001	UG STOR-OTHER OPER EXP
			824002	UG STOR-OTHER OPER EXP-CENT
			824003	UG STOR-OTHER OPER EXP-EDEN
			824004	UG STOR-OTHER OPER EXP-FREE
			824005	UG STOR-OTHER OPER EXP-GILL
			824006	UG STOR-OTHER OPER EXP-HILL
			824007	UG STOR-OTHER OPER EXP-HOOK
			824008	UG STOR-OTHER OPER EXP-SHAN
			824009	UG STOR-OTHER OPER EXP-TILD
		825000	825001	UG STOR LAND & WELL RENTS
			825002	UG STOR LAND & WELL RENTS-CENT
			825003	UG STOR LAND & WELL RENTS-EDEN
			825004	UG STOR LAND & WELL RENTS-FREE
			825005	UG STOR LAND & WELL RENTS-GILL
			825006	UG STOR LAND & WELL RENTS-HILL
			825007	UG STOR LAND & WELL RENTS-HOOK
			825008	UG STOR LAND & WELL RENTS-SHAN
			825009	UG STOR LAND & WELL RENTS-TILD
		826000	826003	OTHER UG STORAGE RENTS-EDEN
		850000	850001	GAS TRANS OPER SUPV ALLOC
			850002	GAS TRANS OPER SUPV & ENG
		851000	851001	GAS TRANS SYS CONT & DISPATCH
		852000	852001	GAS TRANS COMMUNICATION SYS
		853000	853001	GAS TRANS COMP STA OPER EXP
		856000	856001	GAS TRANS MAINS OPER EXP
			856002	LOCATING GAS TRANS MAINS
			856003	GAS TRANS OPER CATHODIC PROT
		857000	857001	GAS TRANS MEAS/REG OPER EXP
		859000	859001	GAS TRANS OTHER OPER EXP ALLOC
			859002	GAS TRANS OTHER OPER EXP
		860000	860001	GAS TRANS RENTS
		870000	870001	GAS DIST OPER SUPV ALLOC
			870002	GAS DIST OPER SUPV & ENG
		871000	871001	GAS DIST LOAD DISPATCHING
		872000	872001	GAS DIST COMPRESR STA OPER EXP
		874000	874001	GAS DIST MAINS & SERV OPER EXP
			874002	GAS DIST CATHOD PROT OPER EXP
			874003	LOCATE U/G GAS DIST FACILITY
		875000	875001	GAS DIST MEAS/REG OPER EXP-GEN
		876000	876001	GAS DIST MEAS/REG OPER EXP-IND
		877000	877001	GS DIST MEAS/REG OP EXP-CTY GT
		878000	878001	REMOVE/CHANGE GAS METERS & REGS
			878002	TEST & ADJ GAS METERS & REGS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE	878000	878003	HANDLING GAS METERS & REGS
			878004	METER HISTORY RECORDS-GAS
			878005	MISC METER EXP-GAS
			878006	METER SHOP SUPERVISION-GAS
			878007	TRANSPORTATING GAS METERS
			878008	CENT METER SHOP MISC EXP-GAS
		879000	879001	REVENUE FROM GAS COMPLAINTS
			879002	COST-GAS COMPLAINTS-CHARGE
			879003	COST-GAS COMPLAINTS-NO CHARGE
			879004	REVENUE-SERVICE GAS APPLIANCES
			879005	COST-SERV GAS APPLIANCE-CHARGE
			879006	COST-SERV GAS APPLIANCE-NO CHG
		880000	880001	GAS DIST-OTHER OPER EXP ALLOC
			880002	GAS DIST MAPS AND RECORDS
		881000	881001	GAS DISTRIBUTION RENTS
		901000	901001	CUSTOMER ACCTS-SUPV-ELEC ALLOC
			901002	CUSTOMER ACCTS-SUPV-GAS ALLOC
			901003	CUSTOMER ACCTS-SUPV-JT ALLOC
			901004	CUSTOMER ACCTS-SUPV-ELEC
			901005	CUSTOMER ACCTS-SUPV-GAS
			901006	CUSTOMER ACCTS-SUPV-JT
		902000	902001	CUSTOMER METER READING-ELEC
			902002	CUSTOMER METER READING-GAS
			902003	CUSTOMER METER READING-JT
			902004	MISC METER READING COSTS-ELEC
			902005	MISC METER READING COSTS-GAS
			902006	MISC METER READING COSTS-JT
			902007	MTR READING-NON-MTR RDRS-ELEC
			902008	MTR READING-NON-MTR RDRS-GAS
			902009	MTR READING-NON-MTR RDRS-JT
		903000	903001	CUSTOMER BILLING EXP-ELEC
			903002	CUSTOMER BILLING EXP-GAS
			903003	CUSTOMER BILLING EXP-JT
			903004	COLLECTION EXPENSES-ELEC
			903005	COLLECTION EXPENSES-GAS
			903006	COLLECTION EXPENSES-JT
			903007	CASHIERING OVER & SHORT-ELEC
			903008	CASHIERING OVER & SHORT-GAS
			903009	CASHIERING OVER & SHORT-JT
			903010	CUST ORDERS/INQUIRIES-ELEC
			903011	CUST ORDERS/INQUIRIES-GAS
			903012	CUST ORDERS/INQUIRIES-JT
			903013	FIELD CORRESPONDENT-FEES-ELEC
			903015	FIELD CORRESPONDENT-FEES-JT
		904000	904001	UNCOLLECTIBLE ACCTS-SERV-ELEC
			904002	UNCOLLECTIBLE ACCTS-SERV-GAS
			904003	UNCOLLECTIBLE ACCTS-SERV-JT
			904006	IRAPP SHORTFALL-JOINT
		905000	905001	MISC CUST ACCTS EXP-ELEC ALLOC
			905002	MISC CUST ACCTS EXP-GAS ALLOC
			905003	MISC CUST ACCTS EXP-JT ALLOC
			905004	MISC CUSTOMER ACCTS EXP-ELEC
			905005	MISC CUSTOMER ACCTS EXP-GAS
			905006	MISC CUSTOMER ACCTS EXP-JT
			905007	GENERAL CUSTOMER SERV ACT-ELEC
			905008	GENERAL CUSTOMER SERV ACT-GAS
			905009	GENERAL CUSTOMER SERV ACT-JNT
			905010	VAPS RETENTION EXPENSE

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE	907000	907001	SUPV-CUST SERV/INFO EXP-ELEC
			907002	SUPV-CUST SERV/INFO EXP-GAS
			907003	SUPV-CUST SERV/INFO EXP-JT
			907004	SUPV-CUST ASSIST/INFO EXP-ELEC
			907005	SUPV-CUST ASSIST/INFO EXP-GAS
			907006	SUPV-CUST ASSIST/INFO EXP-JT
		908000	908012	AGRI CUST ASSIST EXP-JT
			908013	CUST ASSIST EXP-ELEC
			908014	CUST ASSIST EXP-GAS
			908015	CUST ASSIST EXP-JT
		909000	909001	INFO/INSTRUCT ADVERT EXP-ELEC
			909002	INFO/INSTRUCT ADVERT EXP-GAS
			909003	INFO/INSTRUCT ADVERT EXP-JT
		910000	910001	MISC CS/INFO EXP-ELEC ALLOC
			910002	MISC CS/INFO EXP-GAS ALLOC
			910003	MISC CS/INFO EXP-JT ALLOC
			910004	MISC CUST ASSIST/INFO EXP-ELEC
			910005	MISC CUST ASSIST/INFO EXP-GAS
			910006	MISC CUST ASSIST/INFO EXP-JT
		911000	911001	SALES SUPERVISION-ELEC ALLOC
			911003	SALES SUPERVISION-JT ALLOC
			911004	SALES SUPERVISION-ELEC
			911005	SALES SUPERVISION -GAS
			911006	SALES SUPERVISION-JT
		912000	912002	RES PROMO/RETAIN SALES EXP-GAS
			912003	RES PROMO/RETAIN SALES EXP-JT
			912006	COMM PROMO/RETAIN SALES EXP-JT
			912013	PROMOTE/RETAIN SALES EXP-ELEC
			912014	PROMOTE/RETAIN SALES EXP-GAS
			912015	PROMOTE/RETAIN SALES EXP-JT
			912213	MARKETING & SALES R & D
		913000	913001	ADVER PROMOTE/RETAIN SERV-ELEC
			913002	ADVER PROMOTE/RETAIN SERV-GAS
			913003	ADVER PROMOTE/RETAIN SERV-JT
		914000	914001	ELEC MERCHANDISE SALES
			914002	GAS MERCHANDISE SALES
			914003	REVENUE-CONTRACTS&JOBPING-ELEC
			914004	REVENUE-CONTRACTS&JOBPING-GAS
			914005	MERCHANDISE SALES - JOINT
			914007	REV FROM WOOD RIVER SPEC. PROJ
			914511	HQ-CUST SUB 34.5 2NDARY VOLT
		915000	915001	COST JOBPING&CONTRACT WRK-ELEC
			915002	COST JOBPING&CONTRACT WORK-GAS
			915003	COST OF ELEC MERCHANDISE SOLD
			915004	COST GAS MERCHANDISE SOLD
			915005	MERCHANDISE EXPENSE-ELEC
			915006	MERCHANDISE EXPENSE-GAS
			915007	COSTS FROM WOOD RIVER SPEC PRJ
			915008	COST OF MDSE SOLD - JOINT
			915009	MERCHANDISE EXPENSE - JOINT
			915511	HQ-CUST SUB 34.5 2NDARY VOLT
		916000	916001	MISC SALES EXPENSE-ELEC ALLOC
			916003	MISC SALES EXPENSE-JT ALLOC
			916004	MISC SALES EXPENSE-ELEC
			916005	MISC SALES EXPENSE-GAS
			916006	MISC SALES EXPENSE-JT
		920000	920001	ADMIN & GENERAL SALARIES-ELEC
			920002	ADMIN & GENERAL SALARIES-GAS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE	920000	920003	ADMIN & GENERAL SALARIES-JT
			920004	ADMIN & GENERAL SALARIES-NUC
			920005	COMPENSATION EXPENSE
			920103	A&G SALARIES - ALLOCATED
		921000	921001	NON-LABOR A&G EXPENSES - ELEC
			921002	NON-LABOR A&G EXPENSES - GAS
			921003	NON-LABOR A&G EXPENSES - JOINT
			921004	NON-LABOR A&G EXPENSES - NUC.
			921005	TRADE ASSN DUES & CONT-IND-ELEC
			921006	TRADE ASSN DUES & CONT-IND-GAS
			921007	TRADE ASSN DUES & CONT-IND-JT
			921008	TRADE ASSN DUES & CONT-IND-NUC
			921103	NON-LABOR A&G EXP-ALLOCATED
		922000	922001	ELECTRIC A & G EXP TRANSFERRED
			922002	GAS A & G EXPENSE TRANSFERRED
			922003	NUCLEAR A & G EXP TRANSFERRED
			922004	FOSSIL A&G EXP - TRANSFERRED
		923000	923001	PROFESSIONAL SERVICES-ELEC
			923002	PROFESSIONAL SERVICES-GAS
			923003	PROFESSIONAL SERVICES-JOINT
			923004	PROFESSIONAL SERVICES-NUC
			923005	AMORT DEF COAL TAR ELEC - RES
			923006	AMORT DEF COAL TAR ELEC - COM
			923007	AMORT DEF COAL TAR ELEC - IND
			923008	AMORT DEF COAL TAR GAS - RES
			923009	AMORT DEF COAL TAR GAS - COMM
			923010	AMORT DEF COAL TAR GAS - IND
			923011	O/U REC DEF COAL TAR -ELEC RES
			923012	O/U REC DEF COAL TAR ELEC COM
			923013	O/U REC DEF COAL TAR ELEC IND
			923014	O/U REC DEF COAL TAR GAS - RES
			923015	O/U REC DEF COAL TAR GAS - COM
			923016	O/U REC DEF COAL TAR GAS - IND
			923103	PROFESSIONAL SERV-ALLOCATED
		924000	924001	PROPERTY INS PREMIUMS-ELEC
			924002	PROPERTY INS PREMIUMS-GAS
			924003	PROPERTY INS PREMIUMS-JT
			924004	PROPERTY INS PREMIUMS-NUC
			924005	PROPERTY INS ADMIN-ELEC
			924006	PROPERTY INS ADMIN-GAS
			924007	PROPERTY INS ADMIN-JT
			924008	PROPERTY INS ADMIN-NUC
		925000	925001	INJURIES & DAMAGES INS-ELEC
			925002	INJURIES & DAMAGES INS-GAS
			925003	INJURIES & DAMAGES INS-JT
			925004	INJURIES & DAMAGES INS-NUC
			925005	EMPL INJ & DAMAGE CLAIMS-ELEC
			925006	EMPL INJ & DAMAGE CLAIMS-GAS
			925007	EMPL INJ & DAMAGE CLAIMS-JT
			925008	EMPL INJ & DAMAGE CLAIMS-NUC
			925009	OTHER INJ & DAMAGE CLAIMS-ELEC
			925010	OTHER INJ & DAMAGE CLAIMS-GAS
			925011	OTHER INJ & DAMAGE CLAIMS-JT
			925012	OTHER INJ & DAMAGE CLAIMS-NUC
			925013	INJURY & DAMAGE ADMIN-ELEC
			925014	INJURY & DAMAGE ADMIN-GAS
			925015	INJURY & DAMAGE ADMIN-JT
			925505	NON-CASH EMP INJ & DAM - ELEC

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE	925000	925506	NON-CASH EMP INJ & DAM - GAS
			925507	NON-CASH EMP INJ & DAM - JT
		926000	926001	PENSION PLAN CONTRIBUTIONS OPS
			926002	ADMINISTRATION OF PENSION PLAN
			926003	GROUP INSURANCE CONTRIB-OPS
			926004	ADMIN OF GROUP INSURANCE PLANS
			926005	401K CONTRIB (CO. STK) OPS
			926006	ADMINISTRATION OF LESOP PLAN
			926007	CLINTON EMPL REC CENTER EXP
			926008	OTHER EMPL ACTVITY EXP-ELEC OPS
			926009	OTHER EMPL ACTVITY EXP-GAS OPS
			926010	OTHER EMPL ACTIVITY EXP-JT OPS
			926011	OTHER EMPL ACTIVITY EXP-NUC
			926012	OPEB EXPENSE - ELECTRIC OPS
			926013	OPEB EXPENSE - GAS OPERATIONS
			926014	OPEB ADMINISTRATION
			926016	SERP EXPENSE
			926701	PENSION PLAN CONTRIB-NUCLEAR
			926702	ADMIN OF PENSION PLAN-NUCLEAR
			926703	GROUP INSURANCE CONT-NUCLEAR
			926704	ADMIN OF GROUFR INS PLANS-NUC
			926705	401K CONTRIB (CO STOCK)-NUC
			926706	ADMIN OF 401K PLAN - NUCLEAR
			926708	OTHER EMPL ACTIVITY EXP-NUC
			926710	OTHER EMPL ACTIVITY-NUCLEAR
			926711	OTHER EMPL ACTIVITY EXP-NUC
			926712	OPEB EXPENSE-NUCLEAR
			926714	OPEB ADMIN - NUCLEAR
			926777	PENSIONS AND BENEFITS-NUCLEAR
			926999	EMPLOYEE BENEFIT-ALLOC OFFSET
		927000	927001	FRANCHISE REQUIREMENT-ELEC
			927002	FRANCHISE REQUIREMENT-GAS
		928000	928001	REGULATORY COMM EXPENSE-ELEC
			928002	REGULATORY COMM EXPENSE-GAS
			928003	REGULATORY COMM EXP-NUC-CLSD
			928004	REGULATORY COMM EXPENSE - JNT
		929000	929001	DUPPLICATE CHGS-ELEC(CR)
			929002	DUPPLICATE CHGS-GAS (CR)
		930100	930101	GEN ADVERTISING EXP-ELEC
			930102	GEN ADVERTISING EXP-GAS
			930103	GEN ADVERTISING EXP-JT
		930200	930201	MISC GENERAL EXPENSE-ELEC
			930202	MISC GENERAL EXPENSE-GAS
			930203	MISC GENERAL EXPENSE-JT
			930204	MISC GENERAL EXPENSE-NUC
			930205	CO TRADE ASSN DUES & CONT ELEC
			930206	CO TRADE ASSN DUES & CONT-GAS
			930207	CO TRADE ASSN DUES & CONT-JT
			930208	CO TRADE ASSN DUES & CONT-NUC
			930209	COMM WELF CONT-ELEC-FERC 426.1
			930210	COMM WELF CONT-GAS-FERC 426.1
			930211	COMM WELF CONT-JT-FERC 426.1
			930212	COMM WELF CONT-NUC-FERC 426.1
			930213	RESEARCH & DEVELOPMENT-ELEC
			930214	RESEARCH & DEVELOPMENT-GAS
			930215	RESEARCH & DEVELOPMENT-JT
			930216	RESEARCH & DEVELOPMENT-NUC
			930217	OTHER FINANCIAL EXPENSES

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000430	OTHER OPERATION EXPENSE	930200	930218	DIRECTOR'S FEES & EXPENSES
			930219	GENERAL FINANCIAL EXPENSES
			930223	COM WEL CONT JNT FER/ICC 426.1
			930230	IP SPE PUR TRST/MISC FEES/EXP
			930231	IP SPE PUR TRUST SERV FEES/EXP
			930250	OTHR FEES/EXP-SECURITIZATION
		931000	931001	RENTS-ELEC
			931002	RENTS-GAS
			931003	RENTS-JT-A & G
			931004	RENTS-JT-CUST BILLING/SERV
			931005	RENTS-NUC
		999000	999001	METER SHOP SUPERVISION-JT
			999002	TRANSPORTATING METERS-JT
			999003	CENT METER SHOP MISC EXP-JT
000432	RETIREMENT & SEVERANCE EXPENSE	408186	408186	PAYROLL TAX SEVERANCE-ELEC OPS
		408187	408187	PAYROLL TAX SEVERANCE-GAS OPS
		920006	920006	SEVERANCE EXPENSE
		920007	920007	SERVERANCE/RETIREMENT 2001
		920008	920008	Severance Expense 2003
		925605	925605	NON-CASH EARLY RET.CLAIMS-ELEC
		925606	925606	NON-CASH EARLY RET.CLAIMS -GAS
		926015	926015	EARLY RETIREMENT/SEVERANCE OPS
		926017	926017	EARLY RETIR./SEVERANCE 2001
		926018	926018	Severance Benefits Exp 2003
000435	MAINTENANCE EXPENSE	402001	402001	BUDGET ELEC MAINT EXPENSE
		402002	402002	BUDGET GAS MAINT EXPENSE
		402004	402004	BUDGETED NUCLEAR MAINT EXP
		510000	510001	MAINT SUPV & ENG-STEAM GEN
		511000	511001	MAINT OF STRUCTURES-STEAM GEN
		512000	512001	MAINT OF BOILER & ASSOC EQUIP
			512002	INSURANCE REIMBURSEMENTS
		513000	513001	MAINT-TURBN GEN & ASSOC EQUIP
			513002	INSURANCE RECOVERIES
		514000	514001	MAINT OF MISC STEAM PLANT
			514002	OBSOLETE INVEN - FOSSIL PLANT
		528000	528001	MAINT SUPV & ENG-NUCLEAR
		529000	529001	MAINT OF LAKES & CANALS
			529002	MAINT NUC BLDGS, GROUNDS, IMP
		530000	530001	MAINT REACTOR PLANT EQUIPMENT
			530002	MAINT CONTROL ROD DRIVE SYSTEM
			530003	MAINT REACTOR PLANT PIPING
		531000	531001	MAINT ELECTRIC PLANT EQUIP-NUC
			531002	MAINT DIESEL DRIVEN GENER-NUC
		532000	532001	MAINT STATION SECURITY SYS-NUC
			532002	MAINT MISC EQUIP, SMALL TOOLS
			532003	MISC MAINT MATERIALS & EXP-NUC
			532004	OBSOLETE INVEN - NUCLEAR PLANT
			532005	FABRIC'TN & MACH WRK-EXTERNAL
			532006	FABRIC'TN & MACH WRK-IP AREAS
		551000	551001	MAINT SUPV & ENG-GAS TURBINE
			551002	MAINT SUPV & ENG-TILTON GT
		552000	552001	MAINT OF STRUCTURES-GAS TURB
			552002	MAINT OF STRUCT.-TILTON GT
		553000	553001	MAINT OF GENER & ELEC PLT-TURB
			553002	MAINT OF GENER/ELEC PLT-TIL GT
		554000	554001	MAINT OF MISC EQUIPMENT-TURB
			554002	MAINT OF MISC EQUIP-TILTON GT
		568000	568001	ELEC TRANS MAINT SUPV ALLOC

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000435	MAINTENANCE EXPENSE	568000	568002	ELEC TRANS MAINT SUPV & ENG
		569000	569001	ELEC TRAN SUB BLDG&IMPRV-MAINT
			569002	CPS TRANS SUB BLDG&IMPRV-MAINT
		570000	570001	MAINT ELEC LOAD DISPATCH EQUIP
			570002	MAINT OF TRANS SUB EQUIP
			570003	MAINT OF CPS TRANS SUB EQUIP
		571000	571001	CLEARING TRANS R-O-W-69KV
			571002	CLEARING TRANS R-O-W-138KV
			571003	CLEARING TRANS R-O-W-230KV
			571004	CLEARING TRANS R-O-W-345KV
			571005	MAINT OF TRANS LINES-69KV
			571006	MAINT OF TRANS LINES-138KV
			571007	MAINT OF TRANS LINES-230KV
			571008	MAINT OF TRANS LINES-345KV
			571009	CLEARING DISTRIB R-O-W 138KV
			571010	MAINT OF DISTRIB LINES 138KV
		573000	573001	OBSOLETE INVENT - TRANS PLANT
		590000	590001	ELEC DIST MAINT SUPV ALLOC
			590002	ELEC DIST MAINT SUPV & ENG
		591000	591001	MAIN DIST&CUST SUB BLD-S<34.5
			591002	MAIN DIST&CUST SUB BLD P<34.5
			591003	MAINT DIST&CUST SUB BLD 138KV
		592000	592001	MAINT OF EPST TRANSFORMERS
			592002	MAINT DIST SUB EQUIP-34.5KV
			592003	MAINT DIST SUB EQUIP-<34.5KV
			592004	MAINT DIS SUB EQ 34.5 & 69 KV
			592005	MAINT DIST SUB EQUIP 138 KV
		593000	593001	INST AUTOMATIC RECLOSERS-CR
			593002	MAINT OH 34.5KV LINES
			593003	MAINT <34.5 OH LINES & OH SERV
			593004	CLEARING RIGHTS-OF-WAY 34.5KV
			593005	CLEARING ROW UNDER 34.5KV
			593006	MAINTENANCE NITE-LITE SERVICE
			593007	MAINT OH DIST 69 KV LINES
			593008	MAINT OH DIST 138 KV LINES
			593009	CLEARING ROW DIST 69KV & 138KV
		594000	594001	MAINT U/G ELEC DIST LINES
			594002	MAINT U/G ELEC SERVICES
		595000	595001	MAINT LINE TRF, REG, & CAP
			595002	MAINT CUST SUB EQUIP-34.5KV
			595003	MAINT CUST SUBS-UNDER 34.5KV
		596000	596001	MAINT OF STREET LIGHTS
		597000	597001	MAINTENANCE ELECTRIC METERS
		598000	598001	MAINT-LEASED ELEC WATER HEATER
			598002	OBSOLETE INVENT - DIST PLANT
		740000	740001	GAS PROD MAINT SUPV ALLOC
			740002	GAS PROD MAINT SUPV & ENG
		741000	741002	GAS PROD MNT STRC & IMPRV-GALE
			741003	GAS PROD MNT STRC & IMPRV-MONM
			741005	GAS PROD MNT STRC & IMPRV-JACK
			741006	GAS PROD MNT STRC & IMPRV-CHAM
			741007	GAS PROD MNT STRC & IMPRV-DANV
			741008	GAS PROD MNT STRC & IMPRV-FREE
		742000	742002	MAINT GAS PRODUCTION EQMT-GALE
			742005	MAINT GAS PRODUCTION EQMT-JACK
			742006	MAINT GAS PRODUCTION EQMT-CHAM
			742007	MAINT GAS PRODUCTION EQMT-DANV
			742008	MAINT GAS PRODUCTION EQMT-FREE

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000435	MAINTENANCE EXPENSE	742000	742009	MAINT GAS PRODUCTION EQMT-OTHR
		830000	830001	UG STOR MAINT SUPV & ENG
			830002	UG STOR MAINT SUPV & ENG-CENT
			830003	UG STOR MAINT SUPV & ENG-EDEN
			830004	UG STOR MAINT SUPV & ENG-FREE
			830005	UG STOR MAINT SUPV & ENG-GILL
			830006	UG STOR MAINT SUPV & ENG-HILL
			830007	UG STOR MAINT SUPV & ENG-HOOK
			830008	UG STOR MAINT SUPV & ENG-SHAN
			830009	UG STOR MAINT SUPV & ENG-TILD
		831000	831001	UG STOR-MAINT STRUC & IMP
			831002	UG STOR-MAINT STRUC & IMP-CENT
			831003	UG STOR-MAINT STRUC & IMP-EDEN
			831004	UG STOR-MAINT STRUC & IMP-FREE
			831006	UG STOR-MAINT STRUC & IMP-HILL
			831007	UG STOR-MAINT STRUC & IMP-HOOK
			831008	UG STOR-MAINT STRUC & IMP-SHAN
			831009	UG STOR-MAINT STRUC & IMP-TILD
		832000	832001	UG STOR-MAINT OF WELLS
			832002	UG STOR-MAINT OF WELLS-CENT
			832003	UG STOR-MAINT OF WELLS-EDEN
			832004	UG STOR-MAINT OF WELLS-FREE
			832005	UG STOR-MAINT OF WELLS-GILL
			832006	UG STOR-MAINT OF WELLS-HILL
			832007	UG STOR-MAINT OF WELLS-HOOK
			832008	UG STOR-MAINT OF WELLS-SHAN
			832009	UG STOR-MAINT OF WELLS-TILD
		833000	833001	UG STOR-MAINT OF LINES
			833002	UG STOR-MAINT OF LINES-CENT
			833003	UG STOR-MAINT OF LINES-EDEN
			833004	UG STOR-MAINT OF LINES-FREE
			833006	UG STOR-MAINT OF LINES-HILL
			833008	UG STOR-MAINT OF LINES-SHAN
			833009	UG STOR-MAINT OF LINES-TILD
		834000	834001	UG STOR-MAINT COMPR EQUIP
			834002	UG STOR-MAINT COMPR EQUIP-CENT
			834003	UG STOR-MAINT COMPR EQUIP-EDEN
			834004	UG STOR-MAINT COMPR EQUIP-FREE
			834005	UG STOR-MAINT COMPR EQUIP-GILL
			834006	UG STOR-MAINT COMPR EQUIP-HILL
			834007	UG STOR-MAINT COMPR EQUIP-HOOK
			834008	UG STOR-MAINT COMPR EQUIP-SHAN
			834009	UG STOR-MAINT COMPR EQUIP-TILD
		835000	835001	UG STOR-MAIN MEAS/REG EQP
			835002	UG STOR-MAIN MEAS/REG EQP-CENT
			835003	UG STOR-MAIN MEAS/REG EQP-EDEN
			835004	UG STOR-MAIN MEAS/REG EQP-FREE
			835005	UG STOR-MAIN MEAS/REG EQP-GILL
			835006	UG STOR-MAIN MEAS/REG EQP-HILL
			835007	UG STOR-MAIN MEAS/REG EQP-HOOK
			835008	UG STOR-MAIN MEAS/REG EQP-SHAN
			835009	UG STOR-MAIN MEAS/REG EQP-TILD
		836000	836001	UG STOR-MAIN PURIFY EQUIP
			836002	UG STOR-MAIN PURIFY EQUIP-CENT
			836003	UG STOR-MAIN PURIFY EQUIP-EDEN
			836004	UG STOR-MAIN PURIFY EQUIP-FREE
			836005	UG STOR-MAIN PURIFY EQUIP-GILL
			836006	UG STOR-MAIN PURIFY EQUIP-HILL

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000435	MAINTENANCE EXPENSE		836007	UG STOR-MAIN PURIFY EQUIP-HOOK
			836008	UG STOR-MAIN PURIFY EQUIP-SHAN
			836009	UG STOR-MAIN PURIFY EQUIP-TILD
		837000	837001	UG STOR-MAINT OTHER EQUIP
			837002	UG STOR-MAINT OTHER EQUIP-CENT
			837003	UG STOR-MAINT OTHER EQUIP-EDEN
			837004	UG STOR-MAINT OTHER EQUIP-FREE
			837005	UG STOR-MAINT OTHER EQUIP-GILL
			837006	UG STOR-MAINT OTHER EQUIP-HILL
			837007	UG STOR-MAINT OTHER EQUIP-HOOK
			837008	UG STOR-MAINT OTHER EQUIP-SHAN
			837009	UG STOR-MAINT OTHER EQUIP-TILD
		861000	861001	GAS TRANS MAINT SUPV ALLOC
			861002	GAS TRANS MAINT SUPV & ENG
		862000	862001	GAS TRANS MAINT STRUC & IMP
		863000	863001	GAS TRANS-MAINT OF MAINS
			863002	GAS TRANS-MAINT MAIN CATH PROT
		864000	864001	GAS TRANS-MAINT COMP STA EQUIP
		865000	865001	GAS TRANS-MAINT MEAS/REG EQUIP
		885000	885001	GAS DIST MAINT SUPV ALLOC
			885002	GAS DIST MAINT SUPV & ENG
		886000	886001	GAS DIST-MAINT STRUC & IMP
		887000	887001	GAS DIST-MAINT OF MAINS
			887002	GS DIST-MAINT CATH PROT MAINS
		888000	888001	GAS DIST-MAINT COMP STA EQUIP
		889000	889001	GS DIST-MAINT MEAS/REG EQP-GEN
		890000	890001	GS DIST-MAINT MEAS/REG EQP-IND
		891000	891001	GS DIST-MAINT MEAS/REG EQP-CGC
		892000	892001	GAS DIST-MAINT OF SERVICES
			892002	GAS DIST-MAINT CATH PROT-SERVS
		893000	893001	GS DIST-MAINT HOUSE METERS&REG
		894000	894001	MAINT-LEASED GAS WATER HEATERS
			894002	OBSOLETE INVENT - GAS PLANT
		935000	935001	MAINT OF GEN BLDGS & IMP-ELEC
			935002	MAINT OF GEN BLDGS & IMP-GAS
		935003	935003	MAINT OF GEN BLDGS & IMP-JT
			935004	MAINT OF GEN BLDGS & IMP-NUC
		935005	935005	MAINT-OFF FURN & EQUIP-ELEC
			935006	MAINT-OFF FURN & EQUIP-GAS
		935007	935007	MAINT-OFF FURN & EQUIP-JT-A&G
			935008	MAINT-OFF FURN&EQUIP-JT-CUST
		935009	935009	MAINT-OFF FURN & EQUIP-NUC
			935010	MAINT OF GEN BLDGS & IMP-SA
000440	DEPRECIATION	403000	403011	DEPRECIATION-STEAM PROD PLT
			403013	DEPRECIATION-CPS DECOMMISSION
			403014	DEPRECIATION-OTHER PROD PLT
			403015	DEPRECIATION-ELEC TRANS PLT
			403016	DEPRECIATION-ELEC DIST PLT
			403017	DEPRECIATION-GENERAL PLT-ELEC
			403018	DEPRECIATION-NUCLEAR PROD PLT
			403019	DEPR-CPS FUEL RECLASS-FERC 406
			403020	DEP EXP-FAS109 PLNT GRS-UP-EL
			403021	DEPRECIATION-GP-COMPUTERS-ELEC
			403051	DEPRECIATION-MANU GAS PROD PLT
			403052	DEPRECIATION-UG GAS STOR PLT
			403053	DEPRECIATION-GAS TRANS PLANT
			403054	DEPRECIATION-GAS DIST PLANT
			403055	DEPRECIATION-GENERAL PLT-GAS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000440	DEPRECIATION	403000	403056	DEP EXP-FAS109 PLNT GRS-UP-GAS
			403057	DEPRECIATION-GP-COMPUTERS-GAS
		404000	404001	AMORT OF FRANCHISES - ELECTRIC
			404002	AMORT LEASEHLD IMPROV - ELEC
			404004	AMORT MISC INTANG PLNT - ELEC
			404201	AMORT UNDGD STRG LND & LND RTS
			404301	AMORT OF FRANCHISES - GAS
			404302	AMORT LEASEHLD IMPROV - GAS
			404304	AMORT MISC INTANG PLNT - GAS
		425510	425511	MISC AMORT - BALDWIN TO MKT
			425512	MISC AMORT - HAVANA TO MKT
			425513	MISC AMORT - HENNEPIN TO MKT
			425514	MISC AMORT - VERMILION TO MKT
			425515	MISC AMORT - WOOD RVR TO MKT
		425520	425521	MISC AMORT - OGLESBY TO MKT
			425522	MISC AMORT - STALLINGS TO MKT
			425531	MISC AMORT - JOPPA TO MARKET
			425532	MISC AMORT - JOPPA TO MARKET
000443	AMORT OF REGULATORY ASSET	407302	407302	REG. DEBIT - AMORT OF RIDER DE
		407303	407303	REG. DEBIT-AMORT OF STRDD CST
000450	AMORT OF REGULATORY LIABILITY	407001	407001	AMORT REG LIAB EXC UNPRO DF TX
000455	GENERAL TAXES	408100	408111	USE TAX-ELECTRIC
			408112	USE TAX-GAS
			408113	USE TAX-CPS
			408121	MUT-ELECTRIC
			408122	MUT-GAS
			408131	REAL ESTATE TAX-ELECTRIC
			408132	REAL ESTATE TAX-GAS
			408133	REAL ESTATE TAX-CPS
			408141	INVESTED CAPITAL TAX-ELEC
			408142	INVESTED CAPITAL TAX-GAS
			408151	PUT-ELECTRIC
			408152	PUT-GAS
			408161	STATE FRANCHISE TAX-ELEC
			408162	STATE FRANCHISE TAX-GAS
			408171	ICC ASSESSMENT-ELECTRIC
			408172	ICC ASSESSMENT-GAS
			408181	PAYROLL TAXES- ELECTRIC OPS
			408182	PAYROLL TAXES-GAS OPERATIONS
			408183	PAYROLL TAXES-ALLOC OFFSET OPS
			408185	PIPELINE USER FEE-GAS
			408191	GENERAL TAXES-OTHER ELECTRIC
			408192	GENERAL TAXES-OTHER GAS
		408300	408301	LOW INC ENERGY ASST- ELECTRIC
			408302	LOW INCOME ENRGY ASST - GAS
			408303	RENW ENRGY/COAL TECH - ELECT
			408304	RENW ENERGY/COAL TECH - GAS
		408100	408777	GENERAL TAXES-OTHER NUCLEAR
			408781	PAYROLL TAXES - NUCLEAR
000460	DEFERRED CLINTON COSTS	406000	406001	DEFERRED CLINTON COSTS
			406002	AMORT DFD CLINTON COSTS
		407300	407301	AMORT DFD CLINTON COSTS
000461	CLINTON PLANT IMPAIRMENT LOSS	407402	407402	REG. CREDIT - RIDER DE CLLCTN
		407403	407403	REG. CR - CPS STRDD CST RCVRY
		426590	426590	CLINTON IMPAIRMENT
000462	INCOME TAX - CPS IMPAIRMENT	410308	410308	DIT - FO -CPS IMPAIRMENT
		410309	410309	DIT - SO - CPS IMPAIRMENT
		410750	410750	DIT-FE-CPS STRANDED COSTS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000462	INCOME TAX - CPS IMPAIRMENT	410751	410751	DIT-SE-CPS STRANDED COSTS
		410780	410780	DIT - FE - RIDER DE
		410781	410781	DIT - SE - RIDER DE
		411068	411068	ADT-FO-CPS DECOM LIABILITY
		411069	411069	ADT-SO-CPS DECOM LIAB
		411308	411308	ADT - FO - CPS IMPAIRMENT
		411309	411309	ADT - SO - CPS IMPAIRMENT
000465	SIT--CURRENT	409198	409103	STATE INCOME TAXES - ELECTRIC
		409199	409104	STATE INCOME TAXES - GAS
		409198	409105	PPTRIT - ELECTRIC
		409199	409106	PPTRIT - GAS
000470	SIT--DEFERRED	410991	410011	DIT-SE SOFTWARE COSTS
		410993	410013	DIT-SG SOFTWARE COSTS
		410991	410031	DIT-SE VACATION ACCRUAL
		410993	410033	DIT-SG VACATION ACCRUAL
		410991	410041	DIT-SE INT EXP ON TAX ISSUES
		410993	410043	DIT-SG INT EXP ON TAX ISSUES
		410991	410051	DIT-SE MAINT ITEMS CAPITALIZED
			410071	DIT-SE BLOOMINGTON SALE AGREE
			410081	DEF-SE DECOMMISSIONING EXP
			410091	DIT-SE CLAIM SETTLEMENT
		410993	410093	DIT-SG CLAIM SETTLEMENT
		410991	410131	DIT-SE CONTRIBUTIONS IN AID
		410993	410133	DIT-SG CONTRIBUTIONS IN AID
		410991	410141	DIT-SE CUST ADVANCES FOR CONST
		410993	410143	DIT-SG CUST ADVANCES FOR CONST
		410991	410161	DIT - SE INSURANCE RECOVERIES
			410191	DIT - FE - BASIS DIFFERENCE
		410993	410193	DIT - SG - BASIS DIFFERENCE
		410991	410361	DIT-SE ACUFILE DEPR REL DIFF
		410993	410363	DIT-SG ACUFILE DEPR REL DIFF
		410991	410371	DIT-SE MISC DEPR RELATED DIFF
			410399	DIT-SO-FOSSIL TO MARKET
			410521	DIT-SE CPS METHOD DIFFERENCE
			410531	DIT-SE NUC FUEL METHOD DIFFER
			410571	DIT-SE NON-CPS BASIS DIFFER
		410993	410573	DIT-SG GAS BASIS DIFFER
		410991	410581	DIT-SE CPS BASIS DIFFERENCE
			410611	DIT-SE REPAIR ALLOWANCE
		410993	410613	DIT-SG REPAIR ALLOWANCE
		410991	410631	DIT-SE CPS TRAINING COSTS
			410681	DIT-SE - OTHER PROPERTY
		410993	410683	DIT-SG - OTHER PROPERTY
		410991	410691	DIT-SE-CIS DEVELOPMENT COSTS
			410761	DIT-SE FUEL CO INTEREST & EXP
		410993	410783	DIT-SG GAS METER RELOCATION
		410991	410811	DIT-SE WESTERN COAL TRANS
		410993	410823	DIT-SG-COAL TAR SITE CLEAN UP
		410991	410861	ADT-SE-DEFERRED COMPENSATION
		410993	410863	ADT-SG-DEFERRED COMPENSATION
		410991	410871	DIT - SE - OPEB
		410993	410873	DIT - SG - OPEB
			410893	DIT-SG UG GAS INVENTORY
		410991	410911	DIT-SE REV/EXP TIMING DIFFS
		410993	410913	DIT-SG REV/EXP TIMING DIFFS
		410991	410921	DIT-SE PENSIONS & COMPENSATION
		410993	410923	DIT-SG PENSIONS & COMPENSATION
		410991	410931	DIT-SE NOL CARRYFORWARD

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000470	SIT-DEFERRED	410993	410933	DIT-SG NOL CARRYFORWARD
		410991	410951	DIT-SE
		410993	410953	DIT-SG
		410991	410961	DIT-SE - CURRENT
		410993	410963	DIT - SG - CURRENT
			410973	DIT-SG - CURRENT
			410983	DIT-SG TAKE OR PAY
000475	SIT-AMORT OF DEFERRED	411991	411011	ADT-SE SOFTWARE COSTS
		411993	411013	ADT-SG SOFTWARE COSTS
		411991	411031	ADT-SE VACATION ACCRUAL
		411993	411033	ADT-SG VACATION ACCRUAL
		411991	411041	ADT-SE INT EXP ON TAX ISSUES
		411993	411043	ADT-SG INT EXP ON TAX ISSUES
		411991	411081	ADT-SE DECOMMISSIONING EXP
			411091	ADT-SE CLAIM SETTLEMENT
		411993	411093	ADT-SG CLAIM SETTLEMENT
		411991	411131	ADT-SE CONTRIBUTIONS IN AID
		411993	411133	ADT-SG CONTRIBUTIONS IN AID
		411991	411141	ADT-SE CUST ADVANCES FOR CONST
		411993	411143	ADT-SG CUST ADVANCES FOR CONST
		411991	411161	ADT - SE INSURANCE RECOVERIES
			411191	ADT-SE-BASIS DIFFERENCE
		411993	411193	ADT - SG - BASIS DIFFERENCE
		411991	411351	ADT-SE ACCEL AMORT-POL CONTROL
			411361	ADT-SE ACUFILE DEPR REL DIFF
		411993	411363	ADT-SG ACUFILE DEPR REL DIFF
		411991	411371	ADT-SE MISC DEPR RELATED DIFF
			411531	ADT-SE NUC FUEL METHOD DIFFER
			411571	ADT-SE NON-CPS BASIS DIFFER
		411993	411573	ADT-SG GAS BASIS DIFFER
		411991	411581	ADT-SE CPS BASIS DIFFERENCE
			411611	ADT-SE REPAIR ALLOWANCE
		411993	411613	ADT-SG REPAIR ALLOWANCE
		411991	411621	ADT-SE CASUALTY LOSSES
			411631	ADT-SE CPS TRAINING COSTS
			411681	DIT-SE - OTHER PROPERTY
		411993	411683	DIT-SG - OTHER PROPERTY
		411991	411691	ADT-SE-CIS DEVELOPMENT COSTS
			411711	ADT - SE - NET-OF-TAX AFUDC
		411993	411713	ADT - SG - NET-OF-TAX AFUDC
		411991	411731	ADT-SE-CPS STRANDED COSTS
			411761	ADT-SE FUEL CO INTEREST & EXP
			411771	ADT-SE DEFERRED CPS EXPENSES
		411993	411783	ADT-SG GAS METER RELOCATION
		411991	411791	ADT - SE - RIDER DE
			411811	ADT-SE WESTERN COAL TRANS
		411993	411823	ADT-SG-COAL TAR SITE CLEAN UP
		411991	411831	ADT - SE - FAS109 DEFERRED TAX
			411841	ADT - SE - FAS109 DEFERRED TAX
			411861	ADT-SE-DEFERRED COMPENSATION
		411993	411863	ADT-SG-DEFERRED COMPENSATION
		411991	411871	ADT - SE - OPEB
		411993	411873	ADT - SG - OPEB
		411991	411881	ADT-SE-ESOP DEFERRED COMP.
		411993	411883	ADT-SG-ESOP DEFERRED COMP.
			411893	ADT-SG UG GAS INVENTORY
		411991	411911	ADT-SE REV/EXP TIMING DIFFS
		411993	411913	ADT-SG REV/EXP TIMING DIFFS

# INCOME STATEMENT LINE ITEMS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000475	SIT--AMORT OF DEFERRED	411991	411921	ADT-SE PENSIONS & COMPENSATION
		411993	411923	ADT-SG PENSIONS & COMPENSATION
		411991	411931	ADT-SE NOL CARRYFORWARD
			411951	DIT-SE
			411993	DIT-SG
			411991	DIT-SE - CURRENT
			411993	DIT - SG - CURRENT
				DIT-SG - CURRENT
			411973	
			411983	ADT-SG TAKE OR PAY
000480	FIT--CURRENT	409101	409101	FEDERAL INCOME TAXES - ELCTRIC
		409102	409102	FEDERAL INCOME TAXES - GAS
000485	FIT--DEFERRED	410990	410010	DIT-FE SOFTWARE COSTS
		410992	410012	DIT-FG SOFTWARE COSTS
		410990	410030	DIT-FE VACATION ACCRUAL
		410992	410032	DIT-FG VACATION ACCRUAL
		410990	410040	DIT-FE INT EXP ON TAX ISSUES
		410992	410042	DIT-FG INT EXP ON TAX ISSUES
		410990	410050	DIT-FE MAINT ITEMS CAPITALIZED
			410070	DIT-FE BLOOMINGTON SALE AGREE
			410080	DEF-FE DECOMMISSIONING EXP
			410090	DIT-FE CLAIM SETTLEMENT
		410992	410092	DIT-FG CLAIM SETTLEMENT
		410990	410130	DIT-FE CONTRIBUTIONS IN AID
		410992	410132	DIT-FG CONTRIBUTIONS IN AID
		410990	410140	DIT-FE CUST ADVANCES FOR CONST
		410992	410142	DIT-FG CUST ADVANCES FOR CONST
		410990	410160	DIT - FE INSURANCE RECOVERIES
			410190	DIT-FE-BASIS DIFFERENCE
		410992	410192	DIT - FG - BASIS DIFFERENCE
		410990	410360	DIT-FE ACUFILE DEPR REL DIFF
		410992	410362	DIT-FG ACUFILE DEPR REL DIFF
		410990	410370	DIT-FE MISC DEPR RELATED DIFF
			410398	DIT - FO - FOSSIL TO MARKET
			410520	DIT-FE CPS METHOD DIFFERENCE
			410530	DIT-FE NUC FUEL METHOD DIFFER
			410570	DIT-FE NON-CPS BASIS DIFFER
		410992	410572	DIT-FG GAS BASIS DIFFER
		410990	410580	DIT-FE CPS BASIS DIFFERENCE
			410610	DIT-FE REPAIR ALLOWANCE
		410992	410612	DIT-FG REPAIR ALLOWANCE
		410990	410630	DIT-FE CPS TRAINING COSTS
			410680	DIT-FE - OTHER PROPERTY
		410992	410682	DIT-FG - OTHER PROPERTY
		410990	410690	DIT-FE-CIS DEVELOPMENT COSTS
			410760	DIT-FE FUEL CO INTEREST & EXP
		410992	410782	DIT-FG GAS METER RELOCATION
		410990	410810	DIT-FE WESTERN COAL TRANS
		410992	410822	DIT-FG-COAL TAR SITE CLEAN UP
		410990	410860	ADT-FE-DEFERRED COMPENSATION
		410992	410862	ADT-FG-DEFERRED COMPENSATION
		410990	410870	DIT - FE - OPEB
		410992	410872	DIT - FG - OPEB
			410892	DIT-FG UG GAS INVENTORY
		410990	410910	DIT-FE REV/EXP TIMING DIFFS
		410992	410912	DIT-FG REV/EXP TIMING DIFFS
		410990	410920	DIT-FE PENSIONS & COMPENSATION
		410992	410922	DIT-FG PENSIONS & COMPENSATION
		410990	410930	DIT-FE NOL CARRYFORWARD

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000485	FIT--DEFERRED	410992	410932	DIT-FG NOL CARRYFORWARD
		410990	410950	DIT-FE
		410992	410952	DIT-FG
		410990	410960	DIT-FE - CURRENT
		410992	410962	DIT-FG - CURRENT
			410972	DIT-FG - CURRENT
			410982	DIT-FG TAKE OR PAY
000490	FIT--AMORT OF DEFERRED	411990	411010	ADT-FE SOFTWARE COSTS
		411992	411012	ADT-FG SOFTWARE COSTS
		411990	411020	ADT-FE ALTERNATIVE MINIMUM TAX
		411992	411022	ADT-FG ALTERNATIVE MINIMUM TAX
		411990	411030	ADT-FE VACATION ACCRUAL
		411992	411032	ADT-FG VACATION ACCRUAL
		411990	411040	ADT-FE INT EXP ON TAX ISSUES
		411992	411042	ADT-FG INT EXP ON TAX ISSUES
		411990	411080	ADT-FE DECOMMISSIONING EXP
			411090	ADT-FE CLAIM SETTLEMENT
		411992	411092	ADT-FG CLAIM SETTLEMENT
		411990	411130	ADT-FE CONTRIBUTIONS IN AID
		411992	411132	ADT-FG CONTRIBUTIONS IN AID
		411990	411140	ADT-FE CUST ADVANCES FOR CONST
		411992	411142	ADT-FG CUST ADVANCES FOR CONST
		411990	411160	ADT-FE INSURANCE RECOVERIES
			411190	ADT-FE BASIS DIFFERENCE
		411992	411192	ADT-FG BASIS DIFFERENCE
		411990	411350	ADT-FE ACCEL AMORT-POL CONTROL
			411360	ADT-FE ACUFILE DEPR REL DIFF
		411992	411362	ADT-FG ACUFILE DEPR REL DIFF
		411990	411370	ADT-FE MISC DEPR RELATED DIFF
			411530	ADT-FE NUC FUEL METHOD DIFFER
		411992	411570	ADT-FE NON-CPS BASIS DIFFER
		411990	411572	ADT-FG GAS BASIS DIFFER
			411580	ADT-FE CPS BASIS DIFFERENCE
		411990	411610	ADT-FE REPAIR ALLOWANCE
		411992	411612	ADT-FG REPAIR ALLOWANCE
		411990	411620	ADT-FE CASUALTY LOSSES
			411630	ADT-FE CPS TRAINING COSTS
		411992	411680	ADT-FE OTHER PROPERTY
		411990	411682	ADT-FG OTHER PROPERTY
			411690	ADT-FE-CIS DEVELOPMENT COSTS
		411992	411710	ADT-FE NET-OF-TAX AFUDC
		411990	411712	ADT-FG NET-OF-TAX AFUDC
			411730	ADT-FE-CPS STRANDED COSTS
		411992	411760	ADT-FE FUEL CO INTEREST & EXP
		411990	411770	ADT-FE DEFERRED CPS EXPENSES
			411782	ADT-FG GAS METER RELOCATION
		411990	411790	ADT-FE RIDER DE
			411810	ADT-FE WESTERN COAL TRANS
		411992	411822	ADT-FG-COAL TAR SITE CLEAN UP
		411990	411830	ADT-FE FAS109 DEFERRED TAX
			411840	ADT-FE FAS109 DEFERRED TAX
		411992	411860	ADT-FE-DEFERRED COMPENSATION
			411862	ADT-FG-DEFERRED COMPENSATION
		411990	411870	ADT-FE OPEB
		411992	411872	ADT-FG OPEB
		411990	411880	ADT-FE-ESOP DEFERRED COMP.
		411992	411882	ADT-FG-ESOP DEFERRED COMP.
			411892	ADT-FG UG GAS INVENTORY

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000490	FIT-AMORT OF DEFERRED	411990	411910	ADT-FE REV/EXP TIMING DIFFS
		411992	411912	ADT-FG REV/EXP TIMING DIFFS
		411990	411920	ADT-FE PENSIONS & COMPENSATION
		411992	411922	ADT-FG PENSIONS & COMPENSATION
		411990	411930	ADT-FE NOL CARRYFORWARD
		411992	411932	ADT-FG NOL CARRYFORWARD
		411990	411950	DIT-FE
		411992	411952	DIT-FG
		411990	411960	DIT-FE - CURRENT
		411992	411962	DIT-FG - CURRENT
			411972	DIT-FG - CURRENT
			411982	ADT-FG TAKE OR PAY
000495	INVESTMENT TAX CREDIT	411400	411411	DEFERRED ITC, ELECTRIC
			411412	AMORT OF DEF ITC - ELECTRIC
			411413	ITC DFD E - DFD CLINTON ITC
			411421	DEFERRED ITC, GAS
			411422	AMORT. OF DEF. ITC - GAS
000605	AFUDC EQUITY-CONSTRUCTION	419100	419101	EQUITY AFUDC, ELECTRIC
			419102	EQUITY AFUDC, GAS
			419104	EQUITY AFUDC - ELECTRIC
			419105	EQUITY AFUDC - GAS
000615	DISALLOWED CLINTON PLANT COSTS	426598	426598	REVENUES SUBJECT TO REFUND
		426599	426599	CLINTON PRUDENCE DISALLOWANCE
000620	INCOME TAX-DISALLOWED COSTS	411208	411208	ADT-FO-REVENUE SUBJ TO REFUND
		411209	411209	ADT-SO-REVENUE SUBJ TO REFUND
		411218	411218	ADT-FO-DISALLOW DEF CPS COSTS
		411219	411219	ADT-SO-DISALLOW DEF CPS COSTS
000622	ITC - CPS IMPAIRMENT	411501	411501	AMORT ITC, OTHER, CPS DISALL
000625	OTHER-NET	411518	411518	ITC-ADJUSTMENT-CPS IMPAIRMENT
		408200	408201	GEN TXS, OTHER INCOME & DEDUC
		421000	411801	GAINS FROM SALE OF EM. ALLOW.
		415000	415501	Piatt County Gen - Revenue
			415505	PEABODY IPP - GEN - REVENUE
		416000	416001	EXPENSES-MARKETING PROGRAMS
			416501	Piatt County Gen - Expense
			416505	PEABODY IPP GEN - EXPENSES
		417000	417001	REVENUES NON-UTILITY OPERATIONS
			417007	REVENUES - MARKETING PRODUCTS
			417008	REVENUE FROM ENG SVCS - CSBG
			417009	REV FROM SSBG SVCS TO CPS-AMGN
			417010	MDF Alliance Revenue/Expenses
			417011	DCC AFF REV FROM BU45001
			417012	DCC-AFFILIATE REV FROM BU10014
			417013	DCC NONAFF REV FROM 3RD PARTY
			417030	IEP REVENUE - NON REG
			417080	LOAN PROGRAM-REVENUE/NON REG
			417088	EXPENSES FOR ALLIANCE RTO
			417090	REVENUES - THERMAL TREATMENT
			417095	REVENUES - COAL MARKETING SERV
			417101	EXPENSE NON-UTILITY OPERATIONS
			417102	OPER & MAINT EXP-CLINT MARINA
			417103	ILLINOVA BUS DEV - EXPENSE
			417105	TELECOM BUSINESS - EXPENSES
			417107	EXPENSE - MARKETING PRODUCTS
			417108	EXPENSES OF ENG SERVICES-CSBG
			417109	EXP FOR SSBG SVCS TO CPS-AMGN
			417111	EXPENSES DCC
			417120	EXPENSES BILLABLE TO ILN GENER

# INCOME STATEMENT LINE ITEMS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000625	OTHER-NET		417000	NP&S ADMIN SUPPORT EXPENES EXP TO BILL IL ENERGY SERVICES EXP TO BILL NOVA POWER MKTING EXP TO BILL TELECOM EXP TO BILL NOVA GAS BUS DEVEL EXP TO BILL IL BUS ENTRPRRS INC EXP FOR BALD. THERM TREATMENT EXPENSES BILLABLE TO DYNEGY EXP TO BILL ILN ENERGY PARTNER EXPENSES BILLABLE TO NAES FAB SHOP - NON REG ACTIVITY EXP - IP SECURITIZATION,LLC PREMISE MGT - NON REG ACTIVITY LOAN PROGRAM -NON REG ACTIVITY EXPENSES - THERMAL TREATMENT EXPENSES - COAL MARKETING SERV EXP TO BILL ILN INSURANCE CO. EXP TO BILL ILLINOVA EXPENSES FOR SALE DISCUSSIONS NON-REG REVENUE REPAIR CARE - NON REG ACTIVITY NON-REGULATED REVENUE NON-REGULATED OPERATING EXP NON-REG A&G EXPENSE
		417000	417121 417123 417124 417125 417126 417127 417128 417129 417130 417131 417140 417160 417170 417180 417290 417295 417301 417500 417501 417600 417601 417991 417995 417999	NONOPERATING RENTAL INCOME NONOPERATING RENTAL INCOME NUC EQTY ERNS SUB CO, EL ENGY INC EQTY ERNGS SUB COS, IP FUEL EQTY ERNS SUB CO, IP GROUP INC EQUITY IN SUB EARNINGS - ILGN EQUITY IN SUB EARNINGS - IPMI IP EQUITY IN EARNINGS - IPLP EQUITY IN IPMI EARNINGS - NOVA EQUITY IN ILGN EARNINGS - NOVA EQUITY IN IBDG EARNINGS - NOVA EQUITY IN IP EARNINGS - NOVA
		418000	418001 418002	DIVIDEND REVENUES INTEREST ON SECURITIES OWNED
		418100	418101 418103 418120 418122 418124 418990 418992 418995 418997 418999	OTHER INTEREST REVENUES INTEREST INC - LESOP NON-TAX INTEREST INC-MUNI BOND NON-TAX INTEREST INC-GVY OBLIG INTEREST REV, FIMAT MRGN ACCTS INT INC-DECOMM REG ASST PV ADJ INT INC - DEFEASANCE TRUST DIVIDEND REVENUES - IPMI IP SPECIAL PURP TRUST INT INC INT INCOME/TILTON LEASE-INTERC IPS, LLC INTEREST INCOME INTEREST INCOME - IPLP
		419000	419001 419002 419003 419006 419007 419008 419009 419010 419011 419110 419301 419411 419801 419990 419991 419992 419995	INTEREST INCOME - Illinva Note INTEREST INCOME - IPF1 NONREG - DIVIDEND INCOME MISC NONOPERATING INCOME NONOPERATING REV DEDUCTIONS INCOME TAX-CONT IN AID. GAS NET ERN-TAX QLF CLN DECOM TRST REC NET ERN TAX QLF CLN DCM TR
		421000	421002 421003 421006 421007 421008	

# INCOME STATEMENT LINE ITEMS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000625	OTHER-NET	421000	421009	NET ERN NON-TAX QLF CLN DCM TR
			421010	REC ERN NON-TAX QLF CLN DCM TR
			421012	Misc Accretion Expense Tilton
			421013	Misc Accretion Expense Tilton
			421014	GAIN ON ARO
			421101	GAIN ON DISP OF PROPERTY
			421102	GAIN ON DISP HFFU, FERC 411.6
			421103	GAINS-SALE EM ALLOW FERC 411.8
			421201	LOSS ON DISP OF PROPERTY
			421202	LOSS ON DISP HFFU, FERC 411.7
			421203	LOSS ON DISP OF PROPERTY
			421301	IP SPEC PURP TRUST - MISC INC
			421400	MISC INCOME - SECURITIZATION
			421990	PFD DIV REQ-MINOR INT IP L.P.
			421992	PFD DIV REQ - IPF1
		425000	425001	MISCELLANEOUS AMORTIZATION
			425002	Misc Amortization ARO Tilton
			425003	Misc Amortization ARO Tilton
		426100	426101	DONATIONS
		426300	426301	PENALTIES AND FINES
		426400	426401	POLITICAL & LEGISLATIVE ACTVTS
			426402	POLITICAL & LEGISLATIVE ADVERT
		426501	426502	MISC NON-OPERAT INCOME DEDUCS
			426503	DFD DIRECTOR'S FEES, DIVIDENDS
			426505	COMMUNITY WELFARE DUES-ELEC
			426506	COMMUNITY WELFARE DUES-GAS
			426507	COMMUNITY WELFARE DUES-JT
			426510	LOSS & EXPENSE - SALE OF A/R
			426511	MISC NON-OP DED-GUARANTEES
			426512	MISC NON-OP DED - FIN STRATEGY
		426597	426597	REVENUES SUBJECT TO REFUND ADJ
000630	ALLOCATED INCOME TAXES	409200	409211	FIT OTHER INC&DED(SO CAL METH)
			409221	SIT OTHER INC&DED(SO CAL METH)
			409231	PPTRIT-OTHER INC&DED(SO CAL M)
		410078	410078	DIT-FO-CPS DECOM LIABILITY
		410079	410079	DIT-SO-CPS DECOM LIABILITY
		410200	410118	DIT-FO CPS PRUDENCE DISALLOW
			410119	DIT-SO CPS PRUDENCE DISALLOW
			410128	DIT-FO - NON-UTILTY PROPERTY
			410129	DIT-SO - NON-UTILITY PROPERTYN
			410138	DIT-FO CONTRIBUTIONS IN AID
			410139	DIT-SO CONTRIBUTIONS IN AID
			410148	DIT-FO CUST ADVANCES FOR CONST
			410149	DIT-SO CUST ADVANCES FOR CONST
			410158	DIT-FO INTEREST CAPITALIZED
			410159	DIT-SO INTEREST CAPITALIZED
			410188	DIT - FO - LAWSUIT SETTLEMENT
			410189	DIT - FO - LAWSUIT SETTLEMENT
		410688	410688	DIT-FO-DEPREC/NONUTILITY
		410689	410689	DIT-SO - DEPREC/NONUTILITY PR
		410200	410798	DIT-FO SOYLAND SETTLEMENT
			410799	DIT-SO SOYLAND SETTLEMENT
		410838	410838	DIT-FO-GAIN ON SALE TO IPM!
		410839	410839	DIT-SO-GAIN ON SALE TO IPMI
		410848	410848	DIT-FO-FAS 109-CPS IMPAIRMENT
		410849	410849	DIT-SO-FAS 109- CPS IMPAIRMENT
		410858	410858	DIT-FO-FAS 109-CPS IMPAIRMTENT
		410859	410859	DIT-SO-FAS 109-CPS IMPAIRMENT

# INCOME STATEMENT LINE ITEMS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000630	ALLOCATED INCOME TAXES		410868	ADT-FO-DEFERRED COMPENSATION
			410869	ADT-SO-DEFERRED COMPENSATION
			410938	DIT-FO NOL CARRYFORWARD
			410939	DIT-SO NOL CARRYFORWARD
			410958	DIT-FO
			410959	DIT-SO
			410968	DIT - FO - CURRENT
			410969	DIT - SO - CURRENT
		411200	411048	ADT - FO INT EXP ON TAX ISSUES
			411049	ADT - SO INT EXP ON TAX ISSUES
		411118	411118	ADT-FO CPS PRUDENCE DISALLOW
		411119	411119	ADT-SO CPS PRUDENCE DISALLOW
		411200	411128	DIT-FO - NON-UTILITY PROPERTY
			411129	DIT-SO - NON-UTILITY PROPERTY
			411138	ADT-FO CONTRIBUTIONS IN AID
			411139	ADT-SO CONTRIBUTIONS IN AID
			411149	ADT-SO CUST ADVANCES FOR CONST
			411158	ADT-FO INTEREST CAPITALIZED
			411159	ADT-SO INTEREST CAPITALIZED
			411188	ADT - FO - LAWSUIT SETTLEMENT
			411189	ADT - SO - LAWSUIT SETTLEMENT
			411228	ADT-FO-REVENUE SUBJECT TO REF
			411229	ADT-SO-REVENUE SUBJECT TO REF
		411398	411398	ADT-FO-FOSIL TO MARKET
		411399	411399	ADT - SO - FOSIL TO MARKET
		411200	411502	AMORTIZATION ITC - OTHER
		411688	411688	ADT-FO-DEPR NONUTILITY PROD
		411689	411689	ADT - SO - DEPR NONUTILITY PRO
		411200	411798	ADT-FO SOYLAND SETTLEMENT
			411799	ADT-SO SOYLAND SETTLEMENT
			411838	ADT-FO-GAIN ON SALE TO IPMI
			411839	ADT-SO-GAIN ON SALE TO IPMI
		411848	411848	ADT-FO-FAS 109-CPS IMPAIRMENT
		411849	411849	ADT-SO-FAS 109-CPS IMPAIRMENT
		411858	411858	ADT-FO-FAS 109-CPS IMPAIRMENT
		411859	411859	ADT-SO-FAS 109-CPS IMPAIRMTENT
		411200	411868	ADT-FO-DEFERRED COMPENSATION
			411869	ADT-SO-DEFERRED COMPENSATION
			411888	ADT-FO-ESOP DEFERRED COMP.
			411889	ADT-SO-ESOP DEFERRED COMP.
			411938	ADT-FO NOL CARRYFORWARD
			411939	ADT-SO NOL CARRYFORWARD
			411958	DIT-FO
			411959	DIT-SO
			411968	DIT - FO - CURRENT
			411969	DIT - SO CURRENT
			411995	NONREG - ADIT - FO
000635	INTEREST ON LONG-TERM DEBT	427000	427001	INTERST ON LONG-TERM DEBT ELEC
			427003	INTEREST L-T DEBT - GAS
			427004	INTERST LONG-TERM DEBT - OTHER
			427005	INTEREST-AMORT OF FMV WRITE UP
			427100	INTERCOMPANY INT EXP - SECURT.
			427301	IP SPEC PURPOSE TRUST INT EXP
			427302	INT - AMORT OF IP SPT FMV ADJ
000640	AMORT OF DEBT EXPENSE-NET	428000	428001	AMORT-DEBT DISC & EXPNS ELEC
			428003	AMORT-DEBT DISC & EXPENSE GAS
			428004	AMORT-DEBT DISC & EXPNS OTHER
			428010	DEBT DISCOUNT & EXPENSE - IPMI

# INCOME STATEMENT LINE ITEMS

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Line Item	Line Item Title	Roll-up Account	Project Function	Project Function Title
000640	AMORT OF DEBT EXPENSE-NET	428100	428101	AMORT-LOSS ON REACQ DEBT ELEC
			428103	AMORT-LOSS ON REACQ DEBT GAS
			428104	AMORT-LOSS ON REACQ DEBT OTHER
			428110	AMORTZ LOSS REACQ DBT-SECURITZ
			428200	AMORTZ DBT DIS & EXP-SECURIT.
		429000	428301	IP SP PUR TRST AMT DBT DIS EXP
			429001	AMORT OF PREM ON DEBT
			429100	AMORT-GAIN ON REACQ DEBT ELEC
			429102	AMORT-GAIN ON REACQ DEBT GAS
			429103	AMORT-GAIN ON REACQ DEBT OTHER
000645	OTHER INTEREST CHARGES	430000	429110	AMORT GAIN ON REACQ. DEBT-SEC
			430001	INTEREST EXP - IPLP
			430002	INTEREST EXP - IPF1
			430999	ILLINOVA INT EXP TO ILL POWER
		431000	431001	INTEREST CHARGES - ELECTRIC
			431002	OTHER INTEREST EXPENSE ESOP
			431003	INTEREST CHARGES - GAS
			431004	INTEREST CHARGES - OTHER
			431006	INT EXP - DECOMM LIAB PV ADJ
000650	AFUDC DEBT-CONSTRUCTION	432000	431010	INTEREST CHARGES - IPMI
			431012	CAPITALIZED INTEREST - IPMI
			431411	OTHER INTEREST EXP/TILTON LEAS
			431999	OTHER INTEREST EXP - ILLINOVA
			432001	DEBT AFUDC - ELECTRIC
		432002	432002	DEBT AFUDC - GAS
000657	ESOP DIV. TAX EFFECT		439100	ESOP DIVIDEND TAX EFFECT
000661	EXTRAORDINARY ITEM		439101	FIT ELECTRIC EXTRAORDINARY ITM
	409300	409301	SIT ELECTRIC EXTRAORDINARY ITM	
		409302	DIT-FEDERAL - EXTRAORD ITEM	
		410301	DIT-STATE - EXTRAORD ITEM	
		410302	ADIT - FEDERAL - EXTRAORD ITEM	
	411300	411301	ADIT - STATE - EXTRAORD ITEM	
		411302	EXTRAORDINARY ITEM	
		435000	FIT RET OBLIG-EXT ITEM - OTHER	
		409305	SIT RET OBLG EXT ITEM - OTHER	
		409306	FIT RET OBLIG-EXT ITEM - OTHER	
000662	CMLTVE EFF OF CHG IN ACCPRIN	409307	409307	SIT RET OBLG EXT ITEM - OTHER
			409308	DIT RET OBLIG-EXT ITEM - OTHER
			410388	DIT-FO-CMLTV EFF OF CHG ACCTG
			410389	DIT-SO-CMLTV EFF OF CHG ACCTG
			411388	ADT-FO-CMLTV EFF OF CHG ACCTG
		435990	435990	CUM EFFECT OF CHNG IN ACCT PPL
000665	COMPREHENSIVE INCOME		439500	COMPREHENSIVE INCOME ADJUSTMNT
201000	COMMON STOCK		201000	WGHT COMMON STOCK-CUR MO
436000	APPROPRIATIONS OF RETAIN EARN		436000	APPROPRIATIONS OF RETAIN EARN
437000	PREFERRED STOCK DIVIDENDS		437000	DIV DECLARED - PREFERRED STOCK
438000	COMMON STOCK DIVIDENDS	437001	437001	DIV DECLARED - PREFERRED STOCK
			437002	PREFERRED DIVIDEND REQUIREMENT
			437099	DIV DECLARED - COMMON STOCK
		438000	438001	G/L ON PREF STOCK REDEMPTION
			439000	RE - ADJ FOR PREF STOCK TENDER
		438000	439002	RE - ADJ FOR QUASI REORG
			439010	RE - ADJ FOR FSSL W/UP TO MKT
			439011	RE-ADJ FOR LT DEBT ADJ TO MKT
			439012	RE - COMPENSATION EXP. - OPT.
			439013	

# BALANCE SHEET CHART OF ACCOUNTS

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Line Item	Line Item Title	ROLL-UP ACCOUNT	Project Function	Project Function Title
000105	UTILITY PLANT IN SERVICE	101000	101010 101011 101012 101015 101018 101019 101020	UTILITY PLANT IN SERVICE -ELEC UPIS-CPS DISALLOWANCE UPIS-CPS FUEL RECLASS-FERC 186 CPS ACQUIRED FROM SOYLAND UPIS-ORGANIZATION COSTS-ELEC CPS-UPIS-ELEC-QUASI CONTRA UTILITY PLANT IN SERVICE - GAS
		101100	101110	PROPERTY UNDER CAPITAL LEASES
		102000	102001	ELECTRIC PLANT PURCH OR SOLD
		106000	106010 106019 106020	COMPL CONST NOT CLSFD - ELEC CPS-CCNC-ELEC-QUASI CONTRA COMPL CONST NOT CLSFD - GAS
000107	UPIS-HELD FOR SALE	101099 106099 107099 108099 111099	101099 106099 107099 108099 111099	UPIS-TRANSM PLANT HELD 4 SALE COMPL CONST UNCLASS-HLD 4 SALE CWIP-TRANSM PLNT HELD FOR SALE ACCUM DEP-TRANSM HELD FOR SALE ACC AMORT INT PLANT HLD 4 SALE
000110	PLANT HELD FOR FUTURE USE	105000	105010 105019 105020	HELD FOR FUTURE USE - ELECTRIC HELD FOR FUTURE USE-ELE-CONTRA HELD FOR FUTURE USE - GAS
000115	CONSTRUCTION WORK IN PROGRESS	107000	107010 107019 107020 1073M8 1073N8 1073P8 1073R8 1073S8 1073T8 1073V8 1073W9 1073Y9 107300 107302 107304 107305 107306 107307 107309 107375 107376 1074N8 1074P8 1074Q8 1074S8 1074T8 1074U8 1074V8 1074X9 107412 107414 107415 107416 107417 107419 107424 107425	CWIP-ELECTRIC-DIRECT CHARGE CPS-CWIP-ELEC-QUASI CONTRA CWIP-GAS-DIRECT CHARGE BUILDING/IMPROVEMENTS-ELEC OFFICE FURNITURE & FIXT-ELEC (PC) EQUIPMENT (391) OTHER MOTIVE EQUIPMENT-NUCLEAR TOOLS & WORK EQUIPMENT-ELEC POWER OPERATED EQUIP-ELEC OTHER (PROP ACCTS) (398 & 399) INTANGIBLE PLANT NUC FUEL NON-UTILITY PROPERTY PRODUCTION FACIL-NUCLEAR PRODUCTION FACIL-NUCLEAR PRODUCTION FACIL-NUCLEAR PRODUCTION FACIL-NUCLEAR PRODUCTION FACIL-NUCLEAR N-TRANS SUB 138 KV 2NDARY VOLT N-TRANS SUB 138 KV 2NDARY VOLT OFFICE FURNITURE & FIXT-ELEC (PC) EQUIPMENT (391) PASSENGER CAR-ELECTRIC (392) TOOLS & WORK EQUIPMENT-ELEC POWER OPERATED EQUIP-ELEC COMM FACILITIES & EQUIP-ELEC OTHER (PROP ACCTS) (398 & 399) TRANSFER OF EQUIPMENT - PROD PRODUCTION FACIL-FOSSIL PRODUCTION FACIL-FOSSIL PRODUCTION FACIL-FOSSIL PRODUCTION FACIL-FOSSIL PRODUCTION FACIL-FOSSIL PRODUCTION FACIL-FOSSIL OTHER PRODUCTION OTHER PRODUCTION

# BALANCE SHEET CHART OF ACCOUNTS

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Line Item	Line Item Title	ROLL-UP ACCOUNT	Project Function	Project Function Title	
000115	CONSTRUCTION WORK IN PROGRESS	107000	107426 1075A1 1075A3 1075A4 1075A5 1075A6 1075E1 1075E2 1075E3 1075E4 1075E5 1075E6 1075F1 1075F2 1075F3 1075F4 1075F5 1075F6 1075G1 1075G5 1075H3 1075H5 1075H6 1075I1 1075I2 1075I3 1075I4 1075I5 1075I6 1075J1 1075J2 1075J3 1075J4 1075J5 1075J6 1075K1 1075K5 1075K6 1075K9 1075L1 1075M8 1075N8 1075P8 1075Q8 1075R8 1075S8 1075T8 1075U8 1075V8 1075W9 1075X9 1075Y9 1075Z9 107506 107512 107515 107516	OTHER PRODUCTION - TILTON HQ-OVHD DIST LINE < 34.5 KV HQ-OVHD DIST LINE < 34.5 KV HQ-DIST SUB 34.5 KV 2NDARY VLT HQ-DIST SUB <34.5 KV 2ND VOLT HQ-DIST SUB <34.5 KV 2ND VOLT HQ-CUST SUB >= 138 2NDARY VOLT HQ-CUST SUB >= 138 2NDARY VOLT HQ-CUST SUB 69 2NDARY VOLT HQ-CUST SUB 69 2NDARY VOLT HQ-CUST SUB 69 2NDARY VOLT HQ-CUST SUB 34.5 2NDARY VOLT HQ-CUST SUB < 34.5 2NDARY VOLT HQ-METER & INSTR TRANS - ELEC METERS & INST TRANSFORMERS HQ - METER INSTALLATIONS HQ - METER INSTALLATIONS HQ-TRANS,CAP & VOLT REGULATORS BUILDING/IMPROVEMENTS-ELEC OFFICE FURNITURE & FIXT-ELEC (PC) EQUIPMENT (391) PASSENGER CAR-ELECTRIC (392) OTHER MOTIVE EQUIPMENT-ELEC HQ-TOOLS AND WORK EQUIP-ELEC HQ-POWER OPERATED EQUIP-ELEC COMM FACILITITES & EQUIP-ELEC OTHER (PROP ACCTS) (398 & 399) INTANGIBLE PLANT TRANSFER OF EQUIPMENT-ELEC HQ NON-UTILITY PROP - ELEC DISTRIBUTIVE GENRTN FACILITIES HQ-PRODUCTION FACIL-NUCLEAR HQ-PRODUCTION FACIL-FOSSIL HQ-PRODUCTION FACIL-FOSSIL HQ-PRODUCTION FACIL-FOSSIL	OTHER PRODUCTION - TILTON HQ-OVHD DIST LINE < 34.5 KV HQ-OVHD DIST LINE < 34.5 KV HQ-DIST SUB 34.5 KV 2NDARY VLT HQ-DIST SUB <34.5 KV 2ND VOLT HQ-DIST SUB <34.5 KV 2ND VOLT HQ-CUST SUB >= 138 2NDARY VOLT HQ-CUST SUB >= 138 2NDARY VOLT HQ-CUST SUB 69 2NDARY VOLT HQ-CUST SUB 69 2NDARY VOLT HQ-CUST SUB 69 2NDARY VOLT HQ-CUST SUB 34.5 2NDARY VOLT HQ-CUST SUB < 34.5 2NDARY VOLT HQ-METER & INSTR TRANS - ELEC METERS & INST TRANSFORMERS HQ - METER INSTALLATIONS HQ - METER INSTALLATIONS HQ-TRANS,CAP & VOLT REGULATORS BUILDING/IMPROVEMENTS-ELEC OFFICE FURNITURE & FIXT-ELEC (PC) EQUIPMENT (391) PASSENGER CAR-ELECTRIC (392) OTHER MOTIVE EQUIPMENT-ELEC HQ-TOOLS AND WORK EQUIP-ELEC HQ-POWER OPERATED EQUIP-ELEC COMM FACILITITES & EQUIP-ELEC OTHER (PROP ACCTS) (398 & 399) INTANGIBLE PLANT TRANSFER OF EQUIPMENT-ELEC HQ NON-UTILITY PROP - ELEC DISTRIBUTIVE GENRTN FACILITIES HQ-PRODUCTION FACIL-NUCLEAR HQ-PRODUCTION FACIL-FOSSIL HQ-PRODUCTION FACIL-FOSSIL HQ-PRODUCTION FACIL-FOSSIL

# BALANCE SHEET CHART OF ACCOUNTS

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Line Item	Line Item Title	ROLL-UP ACCOUNT	Project Function	Project Function Title
000115	CONSTRUCTION WORK IN PROGRESS	107000	107517	HQ-PRODUCTION FACIL-FOSSIL
			107519	HQ-PRODUCTION FACIL-FOSSIL
			107520	OTHER PRODUCTION
			107521	OTHER PRODUCTION
			107522	OTHER PRODUCTION
			107525	OTHER PRODUCTION
			107526	OTHER PRODUCTION
			107532	HQ-OVHD TRANS LINE 345 KV
			107533	HQ-OVHD TRANS LINE 345 KV
			107534	HQ - OVHD TRANS LINE 345KV
			107535	HQ-OVHD TRANS LINE 345 KV
			107536	HQ-OVHD TRANS LINE 345 KV
			107539	HQ-OVHD TRANS LINE 345 KV
			107541	HQ-OVHD TRANS LINE 138 KV
			107542	HQ-OVHD TRANS LINE 138 KV
			107543	HQ-OVHD TRANS LINE 138 KV
			107544	HQ-OVHD TRANS LINE 138 KV
			107545	HQ-OVHD TRANS LINE 138 KV
			107546	HQ-OVHD TRANS LINE 138 KV
			107551	HQ-OVHD TRANS LINE 69 KV
			107553	HQ-OVHD TRANS LINE 69 KV
			107554	HQ-OVHD TRANS LINE 69 KV
			107555	HQ-OVHD TRANS LINE 69 KV
			107556	HQ-OVHD TRANS LINE 69 KV
			107561	HQ-UG TRANS LINE >= 69 KV
			107563	TRANS SUB HI VOLTAGE > 230 KV
			107565	H-TRANS SUB EQ HI VOLT >=230KV
			107573	TRANS SUB - HI VOLTAGE < 230KV
			107575	H-TRANS SUB EQ HI VOLT < 230KV
			107576	H-TRANS SUB EQ HI VOLT < 230KV
			107585	H-TRANS SUB 69 KV 2NDARY VOLT
			107586	H-TRANS SUB 69 KV 2NDARY VOLT
			107591	HQ-OVHD DISTR LINE 34.5 KV
			107592	HQ-OVHD DIST LINES 34.5 KV
			107593	HQ-OVHD DISTR LINE 34.5 KV
			107594	HQ-OVHD DISTR LINE 34.5 KV
			107595	HQ-OVHD DISTR LINE 34.5 KV
			107596	HQ-OVHD DISTR LINE 34.5 KV
			1076A1	OVHD DIST LINE < 34.5 KV
			1076A3	OVHD DIST LINE < 34.5 KV
			1076A4	OVHD DIST LINE < 34.5 KV
			1076A5	OVHD DIST LINE < 34.5 KV
			1076A6	OVHD DIST LINE < 34.5 KV
			1076B1	ST LIGHTINGS AND NITE LIGHTS
			1076B3	ST LIGHTINGS AND NITE LIGHTS
			1076B5	ST LIGHTINGS AND NITE LIGHTS
			1076B6	AREA STREET LIGHTS - CONSTRUCT
			1076C1	UG DIST LINE-34.5KV BUT <69 KV
			1076C3	UG DIST LINE-34.5KV BUT <69 KV
			1076C5	UG DIST LINE-34.5KV BUT <69 KV
			1076D1	UG DIST LINE < 34.5 KV
			1076D3	UG DIST LINE < 34.5 KV
			1076D5	UG DIST LINE < 34.5 KV
			1076E1	DIST SUB 34.5 KV 2NDARY VOLT
			1076E2	DIST SUB 34.5 KV 2NDARY VOLT
			1076E3	DIST SUB 34.5 KV 2NDARY VOLT
			1076E4	DIST SUB 34.5 KV 2NDARY VOLT

# BALANCE SHEET CHART OF ACCOUNTS

06/03/2004

Line Item	Line Item Title	ROLL-UP ACCOUNT	Project Function	Project Function Title	
000115	CONSTRUCTION WORK IN PROGRESS	107000	1076E5 1076E6 1076F1 1076F2 1076F3 1076F4 1076F5 1076F6 1076I1 1076I3 1076I4 1076I5 1076J1 1076J4 1076J5 1076K1 1076K5 1076L1 1076M8 1076N8 1076P8 1076R8 1076S8 1076T8 1076U8 1076V8 107633 107635 107641 107643 107644 107645 107646 107651 107653 107654 107655 107656 107661 107675 107685 107686 107691 107693 107694 107695 107696 1077M8 1077R8 1077S8 1077T8 1077U8 1077W9 1077X9 107712 107715 107732	DIST SUB 34.5 KV 2NDARY VOLT DIST SUB 34.5 KV 2NDARY VOLT DIST SUB <34.5 KV 2NDARY VOLT CUST SUB 34.5 2NDARY VOLT CUST SUB 34.5 2NDARY VOLT CUST SUB 34.5 2NDARY VOLT CUST SUB < 34.5 2NDARY VOLT CUST SUB < 34.5 2NDARY VOLT CUST SUB < 34.5 2NDARY VOLT AREA-METER & INSTR TRANS-ELEC METERS & INST TRANSFORMERS AREA-TRANS,CAP & VOLT REG BUILDING/IMPROVEMENTS-ELEC OFFICE FURNITURE & FIXT-ELEC (PC) EQUIPMENT (391) OTHER AUTOMOTIVE EQUIPMNT-ELEC TOOLS & WORK EQUIPMENT-ELEC POWER OPERATED EQUIP-ELEC COMM FACILITIES & EQUIP - ELEC OTHER (PROP ACCTS) (398 & 399) OVHD TRANS LINE 345 KV OVHD TRANS LINE 345 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 69 KV UG TRANS LINE >= 69 KV A-TRANS SUB EQ HI VOLT < 230KV A-TRANS SUB 69 KV 2NDARY VOLT A-TRANS SUB 69 KV 2NDARY VOLT OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV BUILDING/IMPROVEMENTS-GAS OTHER MOTIVE EQUIPMENT-GAS HQ-TOOLS AND WORK EQUIP-GAS POWER OPERATED EQUIPMENT-GAS COMMUNICATION FACIL & EQUIP-GS INTANGIBLE PLANT TRANSFER OF EQUIPMENT-GAS PRODUCTION FACILITIES PRODUCTION FACILITIES HQ-UGRND GAS STRG-LSHLD & STRG	DIST SUB 34.5 KV 2NDARY VOLT DIST SUB 34.5 KV 2NDARY VOLT DIST SUB <34.5 KV 2NDARY VOLT CUST SUB 34.5 2NDARY VOLT CUST SUB 34.5 2NDARY VOLT CUST SUB 34.5 2NDARY VOLT CUST SUB < 34.5 2NDARY VOLT CUST SUB < 34.5 2NDARY VOLT CUST SUB < 34.5 2NDARY VOLT AREA-METER & INSTR TRANS-ELEC METERS & INST TRANSFORMERS AREA-TRANS,CAP & VOLT REG BUILDING/IMPROVEMENTS-ELEC OFFICE FURNITURE & FIXT-ELEC (PC) EQUIPMENT (391) OTHER AUTOMOTIVE EQUIPMNT-ELEC TOOLS & WORK EQUIPMENT-ELEC POWER OPERATED EQUIP-ELEC COMM FACILITIES & EQUIP - ELEC OTHER (PROP ACCTS) (398 & 399) OVHD TRANS LINE 345 KV OVHD TRANS LINE 345 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 138 KV OVHD TRANS LINE 69 KV UG TRANS LINE >= 69 KV A-TRANS SUB EQ HI VOLT < 230KV A-TRANS SUB 69 KV 2NDARY VOLT A-TRANS SUB 69 KV 2NDARY VOLT OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV OVHD DISTR LINE 34.5 KV BUILDING/IMPROVEMENTS-GAS OTHER MOTIVE EQUIPMENT-GAS HQ-TOOLS AND WORK EQUIP-GAS POWER OPERATED EQUIPMENT-GAS COMMUNICATION FACIL & EQUIP-GS INTANGIBLE PLANT TRANSFER OF EQUIPMENT-GAS PRODUCTION FACILITIES PRODUCTION FACILITIES HQ-UGRND GAS STRG-LSHLD & STRG

# BALANCE SHEET CHART OF ACCOUNTS

06/03/2004

Line Item	Line Item Title	ROLL-UP ACCOUNT	Project Function	Project Function Title	
000115	CONSTRUCTION WORK IN PROGRESS	107000	107734 107735 107736 107737 107751 107753 107754 107755 107756 107759 107771 107773 107774 107775 107776 107781 107785 107786 107789 1078M8 1078R8 1078S8 1078T8 1078V8 107815 107835 107851 107853 107854 107855 107856 107859 107861 107871 107873 107874 107875 107876 107881 107885 107896 107945 107953 107954 107955 107965 107974 107975 107976 107984 107985 107986	UG STORAGE-LEASEHOLD & STORAGE UG STORAGE-LEASEHOLD & STORAGE HQ GAS - UG STORAGE-INC OP EFF HQ GAS - UG STORAGE - SAFETY TRANSMISSION TRANSMISSION TRANSMISSION - GAS TRANSMISSION - GAS TRANSMISSION - GAS TRANSMISSION - GAS TRANSMISSION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS HQ-METERS AND HOUSE REG-GAS METERS & HOUSE REGULATORS-GAS INCREASE OP EFFIC & ECON - GAS HQ-METERS AND HOUSE REG-GAS BUILDING/IMPROVEMENTS-GAS OTHER AUTOMOTIVE EQUIPMNT-GAS TOOLS & WORK EQUIPMENT-GAS POWER OPERATED EQUIPMENT-GAS OTHER (398 & 399) PRODUCTION FACILITIES AREA UG STORAGE/LEASEHOLD TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION RELO METER INSTALL OUTDOOR-GAS HQ OVHD DIST LINES - 138 KV HQ OVHD DIST LINES - 69 KV HQ OVHD DIST LINES - 69 KV HQ OVHD DIST LINES - 69 KV H-DIS SUB EQ JT USE HVOLT>230KV H-DIST JT USE SUB HVOLT<230KV H-DIST JT USE SUB HVOLT<230KV H-DIST JT USE SUB HVOLT<230KV HQ-DISTRIBUTION SUBSTATION-69KV HQ-DISTRIBUTION SUBSTATION-69KV HQ-DISTRIBUTION SUBSTATION-69KV	UG STORAGE-LEASEHOLD & STORAGE UG STORAGE-LEASEHOLD & STORAGE HQ GAS - UG STORAGE-INC OP EFF HQ GAS - UG STORAGE - SAFETY TRANSMISSION TRANSMISSION TRANSMISSION - GAS TRANSMISSION - GAS TRANSMISSION - GAS TRANSMISSION - GAS TRANSMISSION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS DISTRIBUTION - GAS HQ-METERS AND HOUSE REG-GAS METERS & HOUSE REGULATORS-GAS INCREASE OP EFFIC & ECON - GAS HQ-METERS AND HOUSE REG-GAS BUILDING/IMPROVEMENTS-GAS OTHER AUTOMOTIVE EQUIPMNT-GAS TOOLS & WORK EQUIPMENT-GAS POWER OPERATED EQUIPMENT-GAS OTHER (398 & 399) PRODUCTION FACILITIES AREA UG STORAGE/LEASEHOLD TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION TRANSMISSION RELO METER INSTALL OUTDOOR-GAS HQ OVHD DIST LINES - 138 KV HQ OVHD DIST LINES - 69 KV HQ OVHD DIST LINES - 69 KV HQ OVHD DIST LINES - 69 KV H-DIS SUB EQ JT USE HVOLT>230KV H-DIST JT USE SUB HVOLT<230KV H-DIST JT USE SUB HVOLT<230KV H-DIST JT USE SUB HVOLT<230KV HQ-DISTRIBUTION SUBSTATION-69KV HQ-DISTRIBUTION SUBSTATION-69KV HQ-DISTRIBUTION SUBSTATION-69KV
000120	ACCUMULATED DEPRECIATION	108000	108010 108011 108012 108013 108014	RIP-ELECTRIC--DIRECT CHARGE ACCUM DEPRECIATION - ELECTRIC ACCUM DEPR - CPS DISALLOWANCE ACCUM DEPR HFU - ELECTRIC ACC DEPR-FUEL RECLASS-FERC 186	